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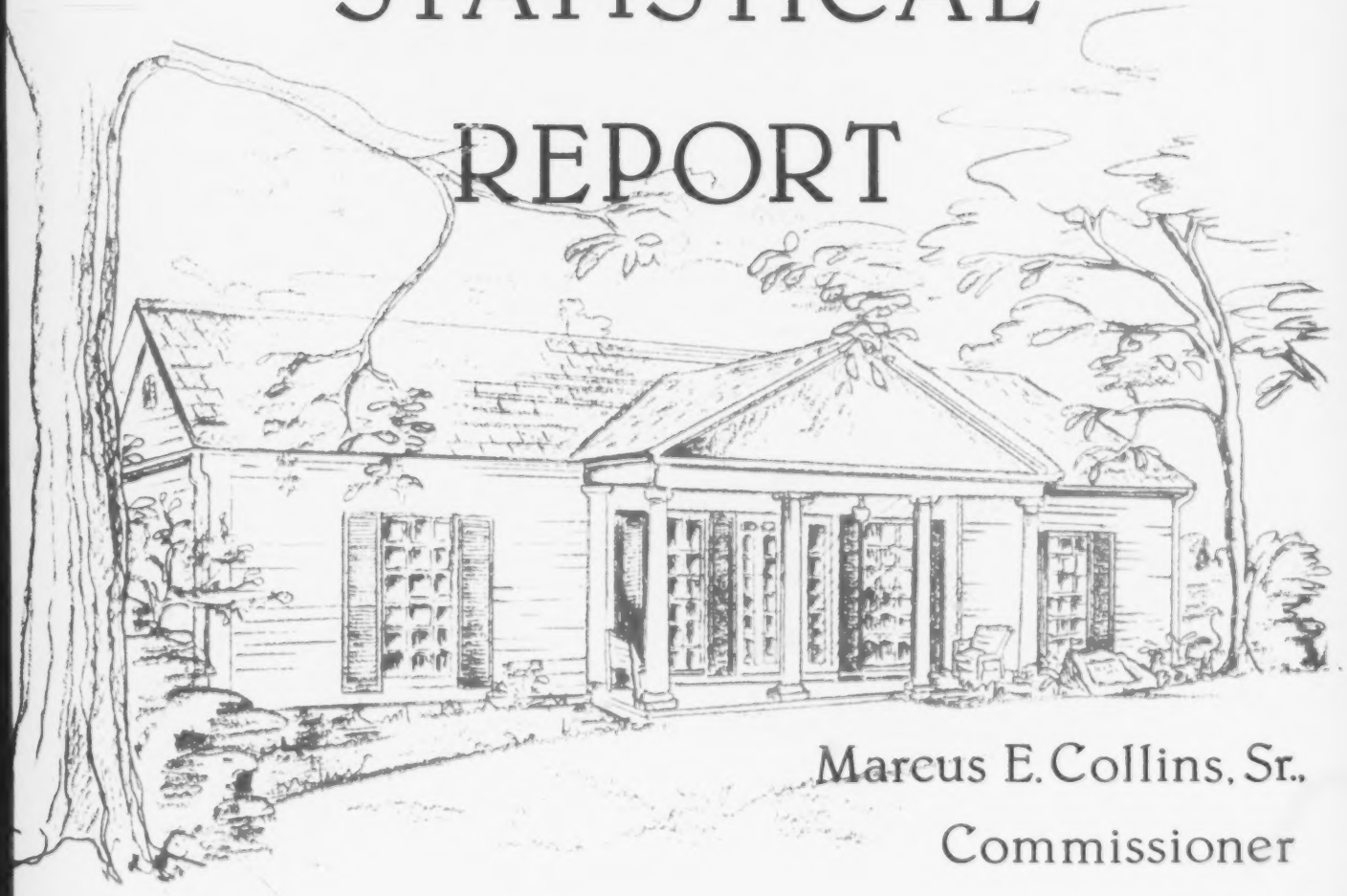
Georgia

Department Of Revenue

1990

STATISTICAL REPORT



Marcus E. Collins, Sr.

Commissioner

The Little White House - Warm Springs, Georgia

Department of Revenue

State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

November 27, 1990

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1990.

Net collections for the fiscal year totaled $6,802,401,679, an increase of $715,621,157 over the previous fiscal year. This increase was the largest dollar amount in the Department's history. The 11.8% total increase was primarily in response to the Sales Tax rate increase to four percent on April 1, 1989.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins Sr.

Marcus E. Collins, Sr.
Commissioner

MEC:bf

An Equal Opportunity Employer

FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24,25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle and property digest information found in the two preceding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Table 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 display the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department.

SALES AND USE TAX

The Sales and Use Tax was begun in March, 1951, in Georgia at a 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. The tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue. This statewide rate was increased to 4% on April 1, 1989.

An additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and sixty-five million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated four hundred and seventy million dollars in revenue for 139 county governments, 400 municipal governments and ten schools districts during the past fiscal year. A special 1% Sales Tax began July 1, 1985 and produced two hundred and eighty-four million dollars for 94 county government participants during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages 15, 16
County	" 27,28,29,30,31
County ranking, sales dollars	" 32,33,34,35,36,37
Total Collections	" 1,7,8,9,31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

The tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today four-fifths of the Georgia families pay state income taxes.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	Pages 1,8,10,17, 19
County	" 24,25,26
Gross income comparisons .	" 32,33,34,35,36,37
Charts	" 7,9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was on of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7 1/2 cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 38 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes, finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1,7,8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5 1/2% in 1937; 7 1/2% in 1949-50(temporarily); 5 1/2% in 1951, 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It was the fourth largest state revenue producer for over two decades. The battle for third largest revenue producer has been won by the corporation income tax in the last five fiscal years over the old reliable motor fuel tax. A corporation net worth tax is administered in conjunction with the income tax program. Pages 1,7,8,9,10 and 38 shown collections from corporation income tax and net worth tax.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is under 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1,7,8 and 20 show detailed cigarette collection data.

LIQUOR, BEER AND WINE TAXES

The sales of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcohol beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1,7,8 and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-resident who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven(7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issue all the tags or renewal decal except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicles registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made each year the earlier the better. Motor Vehicle Information is shown on pages 1,7,8,21,27,28,29,30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local government units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials and administer the tax but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1989 was under 25 mills; the amount collected for the State in each county was only 1/4 mill. Pages 1,8,22 and 23 shows collections from property taxation. Additional related property information shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 176 utility systems consisting of 14 Railroad, 47 Telephone, 53 Electric, 4 Gas, 23 Municipal Gas, 6 Pipeline, and 29 Airlines Flight Equipment. Three basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, portion of the system in Georgia, and the portion of the system in each taxing jurisdiction.

There are 265 equipment car companies assessed by the utility digest section based on Georgia usage.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner.....Marcus E. Collins,Sr.
Research Associate.....Paul Managold
Cover and Charts.....Marta Crane
Typesetting.....Rashell F. Robinson

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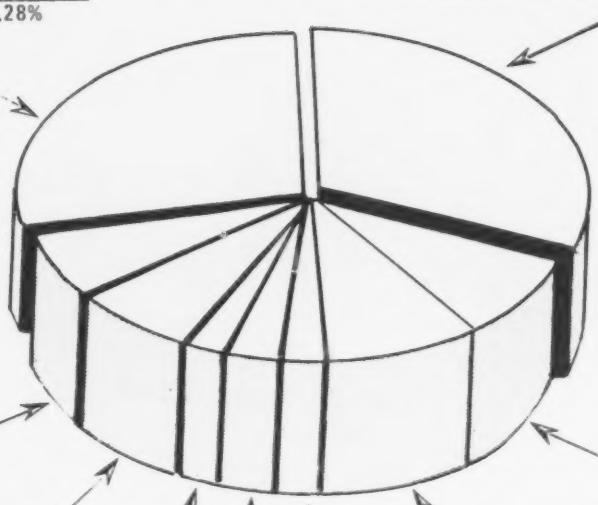
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1990
TOTAL $ 6,802,401,679



SALES AND USE TAXES $ 2,739,857,884
40.28%

PERSONAL INCOME TAXES $ 2,867,914,267
42.16%

TOBACCO TAXES $ 86,624,941
1.27%

MOTOR FUEL TAXES $ 327, 646,879
4.82%

MISCELLANEOUS $ 109,002,855
1.60%

Estate $27,616,177
Property $24,746,429
Corp.Net Worth $18,338,297
Alcoholic Bev. Lic. $1,754,690
Motor Carrier Fees $3,071,725
Other Licenses and Fees $24,176,619
1% Sales Tax Coll. Fee $9,298,918

CORPORATION
INCOME TAXES $ 475,033,160
6.98%

MOTOR VEHICLE FEES $ 79,481,506
1.17%

LIQUOR TAXES $ 37,292,796
.55%

BEER AND WINE TAXES $ 79,547,391
1.17%

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656+ Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial 6 and the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 425, Phone 6676
E.E.O. Officer, Room 425, Phone 6708
Hearing Officer, Room 401, Phone 4233
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234
Training Officer, Room 724, Phone 0568

CENTRAL AUDIT DIVISION

Director, Room 825, Phone 4200
Supervisors, Room 822, Phone 4200
Audit Staff, Room 823, Phone 432

ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 1-3750

FIELD SERVICES DIVISION

Director, Room 815, Phone 2363
Administrative Office, Room 815, Phone 2363
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Task Force, Room 815-0, Phone 4598
Bankruptcy Section, Room 700-H, Phone 0871
Centralized Taxpayer Registration Unit, Room 305, Ph. 651-8651
Registration Forms, Phone 4092
Processing Section, Room 803, Phone 4073

REVENUE REGIONAL OFFICES

ALBANY - 2700 Palmyra Rd.	GIST	341-4241
Calvin S. Williams, Mgr., P.O. Box 1356-3170	(912)	430-4241
ATHENS - 190 Ben Burton Circle, (Bogart, GA)	GIST	241-6058
William R. Patrick, Mgr., P.O.Box 1843-30603	(404)	542-6058
ATLANTA - Suite 210,3000 Corporate Center Dr.	GIST	320-2000
Mary D. Butler, Mgr. Morrow, GA 30260-4116	(404)	960-2000
AUGUSTA - 1054 Claussen Rd., Suite 310	GIST	337-1870
S. Wilson Folk, Mgr., P.O. Box 211708,30907-1708	(404)	737-1870
COLUMBUS - 307 15th St., Room 215	GIST	259-7451
James R. Webster,Mgr., P.O.Box 1698-31993	(404)	649-7451
DOUGLAS - 111 N. Coffee Ave	GIST	347-4270
Michael Forsyth, Mgr., P.O.Box 918-31533	(912)	384-1794
LITHIA SPRINGS - 351 Thornton Rd., Suite 101		
William R. Fuller, Mgr., P.O. Box 1079-30057	(404)	732-1142
MACON - 2153 Vineville Ave.	GIST	321-6055
Dennis Rich, Mgr., P.O.Box 4368-31208	(912)	751-6055
ROME - 1401 Dean St., Suite E-30161	GIST	231-6061
Robert B. Ellis, Mgr., P.O. Box 6004-30163	(404)	295-6061
SAVANNAH - 6606 Abercorn St.	GIST	362-2140
Cynthia Cyr, Mgr.,P.O. Box 13547-31416	(912)	356-2140
TUCKER - 2082 E. Exchange Place,		
Suite 120-30084	GIST	230-5600
Harry L. White, Mgr.,	(404)	493-5600

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 815, Phone 4252
Audit Section, Room 801-A, Phone 4262
Enforcement Statewide, Savannah
6606 Abercorn Street ,Phone 356-2394, (Gist) 362-2394

INTERNAL ADMINISTRATION DIVISION

Director, Tradeport, Phone 362-6401
Assistant Director, Room 414, Phone 4022
Procurement, Room 814, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Corporate Conferee, Room 507A, Phone 4170
Individual Conferee, Room 710, Phone 651-8552
Corporation Processing, Room 517, Phone 4165
Corporation Audit, Room 511, Phone 4265
Individual Operations, Room 719, Phone 4318
Audit Section, Room 713, Phone 7898
Withholding & Ind. Estimate, Room 504, Phone 4180
Taxpayer Services, Room 709-A, Phone 4188
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 700, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 5860
Title Information, Room 126, Phone 4100
Tag Information, Room 126, Phone 4100

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4250
Motor Vehicle Assessments, Room 723, Phone 4242
Real Estate Transfer, Room 405, Phone 4108
Unclaimed Property, Room 405, Phone 4244
Public Utilities, Room 723, Phone 4242

SALES AND USE TAX DIVISION

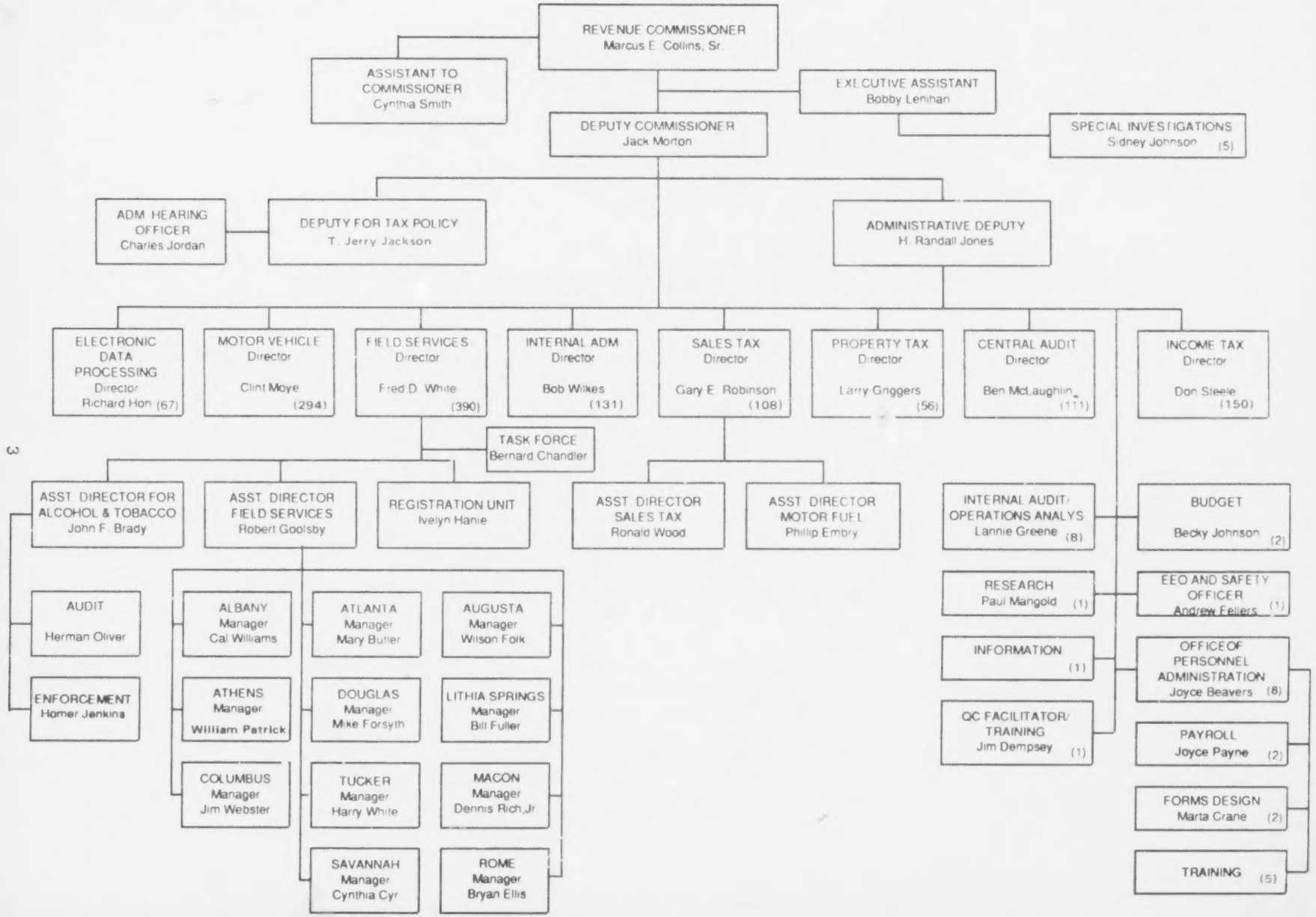
Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section,Room 311, Phone 4080
Post Audit Section, Room 315, Phone 4089

MOTOR FUEL TAX UNIT

Assistant Director, Room 417, Phone 4053
Refund & Office Audit, Room 413, Phone 4054
Carrier & Office Collections, Room 421-C, Phone 4056

DEPARTMENT OF REVENUE

GOVERNOR



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division". The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry backup support to other tax systems.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax Laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the corporation Occupation or License Tax. Issues regulations pertaining to Income Tax Manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers law and regulation as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protest, exemptions and hearings. Also administers the 1% MARTA, Local Option and special Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayers protest and hearings pertaining to Motor Fuel laws.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1990

Collections by the Department of Revenue for the fiscal year totaled $6,802,401,679. This was an increase of $715,621,157 or 11.8% over the prior fiscal year. The dollar amount of increase exceeds the previous record $555 million in FYE June 1985 by more than $160 million.

The increase in the State sales tax rate to four percent caused a surge in sales and use tax receipts. The Georgia Sales and Use tax (state and local) system produced $3,670 million of total revenue to regain first place as the major tax source for all Georgia governments.

Most of the Department's revenue increase of 11.8% was produced by the state sales tax. Of the $715.6 million departmental increase, the Sales tax provided $627 million or 10.3%, while the remaining tax source generated $88.6 million or 1.5% of the increase. Very little of the sales tax increase was created by increased sales; most was attributable to the state sales tax increase to four percent.

The income tax has been the leading tax source in Georgia for several years prior to the current fiscal year. Money collected from income taxes was $3,343 million during the current fiscal year. Individual income taxes increased to $2,868 million while the corporation income tax declined to 475 million. The income taxes produced a combined increase of $92 million for the fiscal year.

All other taxes produced a net decline of $3.4 million outside the two major sources of sales and income. The almost $10 million decline in estate tax collection was the primary cause of the decline in the "all other taxes" group of the department.

I would mention that ad valorem property tax, the third largest Georgia tax source, is now estimated to be into the three billion dollar range of collections. The property tax is the primary tax source of most local governments and local education. While some property tax collections are received by the Georgia Revenue Department, the one-quarter of mill state tax rate is less than 1% of total property taxes levied statewide.

Commissioner Collins has been elected president of the Southeastern Association of Tax Administrators. Mr. Collins will serve a one year term ending in July of 1991.

Paul Mangold, the preparer of the Department of Revenue Statistical Report for more than two decades is retiring with the completion of this issue. Mr. Mangold has been a very loyal employee and an integral part of the Department during his tenure. He has answered many thousands of questions and furnished tax data and analysis for use by other State agencies, the General Assembly, private research entities, and our local governments as well as for similar entities in other states.

TABLE H-1. NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1990
(Net of Commissions and refunds)

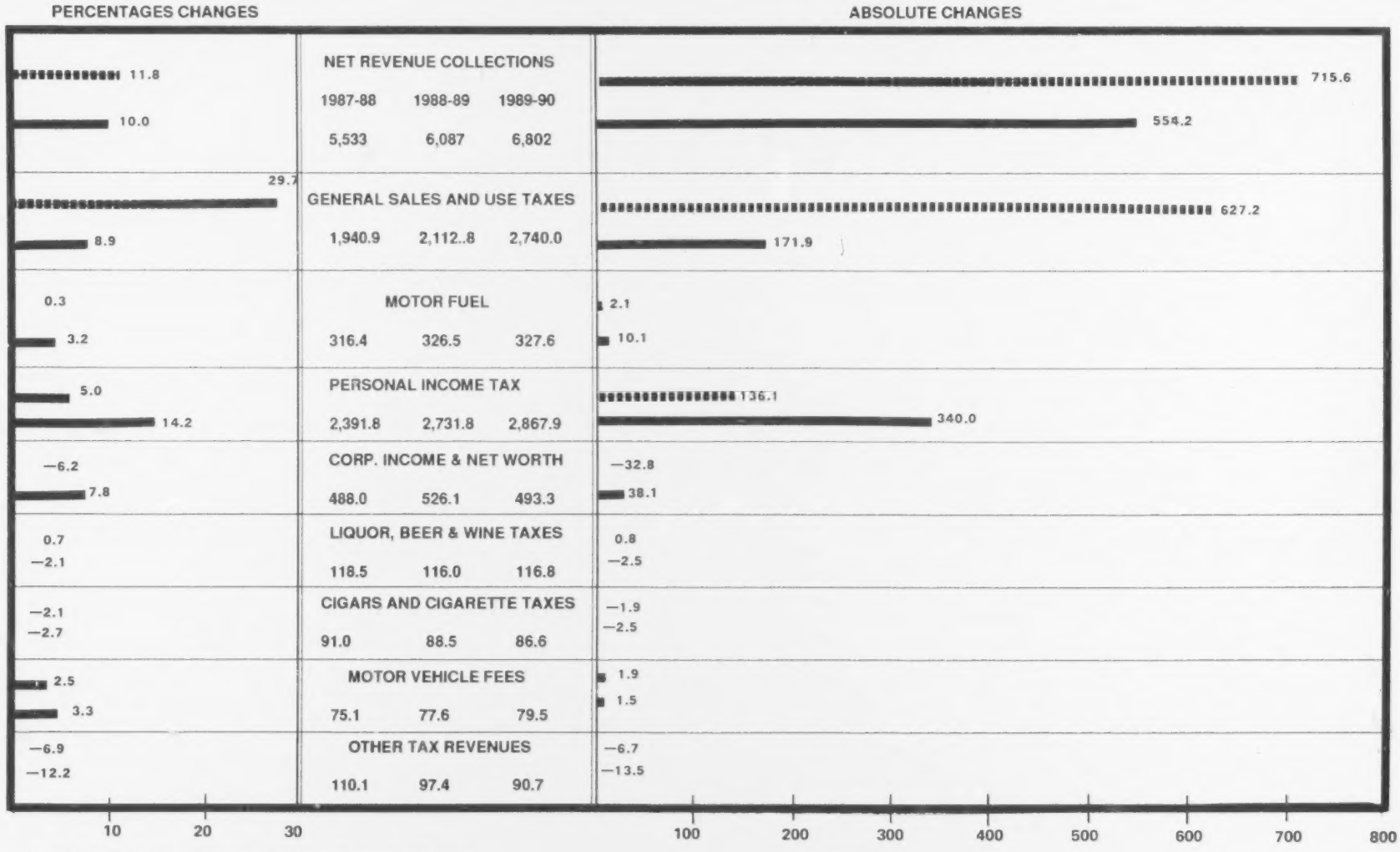
FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,891,239	1956	$ 283,154,154	1973	$1,298,983,504
1940	44,170,069	1957	300,953,308	1974	1,454,888,357
1941	40,379,613	1958	303,086,565	1975	1,485,596,516
1942	57,062,383	1959	321,701,575	1976	1,607,948,444
1943	55,258,565	1960	352,008,363	1977	1,826,490,242
1944	56,905,582	1961	374,423,310	1978	2,094,166,147
1945	58,347,067	1962	383,717,913	1979	2,353,857,341
1946	75,483,028	1963	422,532,658	1980	2,624,812,872
1947	92,519,170	1964	468,242,593	1981	2,911,453,072
1948	101,587,629	1965	523,598,667	1982	3,161,547,531
1949	102,947,474	1966	585,583,839	1983	3,389,302,926
1950	117,893,677	1967	641,167,446	1984	3,818,550,405
1951	145,305,177	1968	703,269,838	1985	4,373,971,602
1952	220,504,541	1969	795,124,610	1986	4,739,023,189
1953	210,038,057	1970	904,279,429	1987	5,090,622,068
1954	216,092,267	1971	949,145,999	1988	5,532,660,034
1955	226,226,195	1972	1,145,093,584	1989	6,086,780,522
				1990	6,802,401,679

MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1987	FYE 1988	FYE 1989	FYE 1990	FYE 1991
July	$356,407,733	$384,274,308	$415,658,077	$499,708,213	509,591,658
August	410,794,057	449,407,121	470.286.524	506,394,372	529,399,245
September	456,548,495	501,993,755	540,012,889	635,837,477	678,238,947
October	360,678,714	410,547,543	442,264,070	525,160,659	
November	415,510,516	473,429,341	474,064,486	525,037,877	
December	407,719,798	445,754,409	498,932,363	593,523,444	
January	468,747,724	507,406,878	546,393,492	593,630,653	
February	405,368,535	448,955,900	497,160,941	562,825,899	
March	363,939,500	404,150,258	498,430,959	551,455,688	
April	498,184,848	546,566,206	534,552,737	596,851,677	
May	489,872,854	514,265,705	581,302,294	546,628,539	
June	460,079,569	457,388,033	592,211,537	660,888,792	

SOURCE: Central Accounting, Georgia Department of Revenue

CHART 1. - CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEAR ENDED IN 1988, 1989 AND 1990
(Dollar amounts in millions)



*CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2. NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1988, 1989 AND 1990
(Net of Commissions and Refunds (1)

	Dollar amounts for fiscal years ending June 30		
	1988	1989	1990
Motor fuels (2)	317,351,688.79	327,584,414.52	329,737,260.21
Cigar and cigarette	91,009,860.38	88,524,076.24	86,624,941.06
Liquor	38,585,424.78	37,085,625.70	37,292,795.81
Beer	63,948,100.28	63,499,093.43	64,422,709.12
Wine	15,968,980.92	15,393,596.40	15,124,681.62
SELECTIVE SALES TAX	526,864,055.15	532,086,806.29	533,202,387.82
GENERAL SALES AND USE TAX (4)	1,940,922,652.04	2,112,793,025.31	2,739,857,883.58
PERSONAL INCOME TAXES	2,391,771,211.03	2,731,849,629.16	2,867,914,267.45
Financial Institutions occupation tax	5,897,141.79	6,082,246.02	3,184,713.04
Corporation Net Worth Tax	14,966,668.01	17,171,335.42	18,338,297.31
Corporation income taxes	473,072,432.13	518,933,146.36	475,033,160.46
CORPORATION INCOME AND LICENSE TAXES	493,936,241.93	542,186,727.80	496,556,170.81
License tags (3)	64,859,170.81	67,389,806.13	69,098,819.74
Title registration fees	10,244,986.50	10,244,388.50	10,382,686.00
MOTOR VEHICLE FEES	75,104,157.31	77,634,194.63	79,481,505.74
ESTATE TAXES	54,203,829.01	37,325,921.73	27,616,177.24
General Property digest (real and tangible personal)	17,683,109.32	19,438,425.85	22,318,904.74
Public utilities, ad valorem tax	1,437,252.18	1,698,933.37	727,018.58
Public Service Commission (utility fees)	560,261.66	848,914.49	850,000.00
Intangible property tax	132,489.61	127,512.66	132,232.12
Intangibles, recording fees	335,823.40	315,241.75	297,804.49
Interest and other property tax revenues	140,413.79	217,858.33	420,469.01
PROPERTY TAXES	20,289,349.96	22,646,886.45	24,746,428.94
Fuel (mileage tax) (-)	(-) 938,199.38	(-) 1,116,045.25	(-) 2,090,380.87
Motor fuel truck fees	2,926,120.20	2,798,100.76	3,071,724.85
MOTOR CARRIERS, TAXES AND FEES	1,987,920.82	1,682,055.51	981,343.98
Liquor dealers, licenses	429,390.00	476,700.00	429,165.00
Beer dealers, licenses	764,000.00	801,125.00	739,150.00
Cigar and cigarette dealers, licenses	12,980.00	9,480.00	32,790.00
Wine dealers, licenses	598,650.00	632,550.00	586,375.00
Motor fuel distributors' fees	5,225.00	3,330.00	2,850.00
Contractors fees	3,720.00	4,080.00	8,390.00
Property transfer fees	125,943.49	143,351.00	119,143.96
Local Sales Tax 1% collection fees	8,070,260.84	9,371,622.38	9,298,917.92
Other collections	17,570,447.38	17,133,066.92	20,828,731.86
OTHER TAXES OR FEES	27,580,616.71	28,575,275.30	32,045,513.74
TOTAL NET REVENUE COLLECTIONS	5,532,660,033.96	6,086,780,522.18	6,802,401,679.30

(1) Commissions authorized by law for collecting and assessing totaled $66,728,131.41 in FYE1988, $68,793,389.61 in FYE 1989 and $91,440,346.90 in FYE 1990. Refunds paid through the Department of Administrative Services totaled $511,953,540.94 in FYE 1988, $549,468,643.12 in FYE 1989 and $575,313,996.65 in FYE 1990.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuels Sales Tax of $92,463,218.73 in FYE 1988, $96,277,558.46 in FYE 1989 and $110,391,509.09 in FYE 1990.

CHART 2 - TEN YEAR TREND IN GEORGIA'S STATE TAX REVENUES BY MAJOR SOURCES[

(Fiscal year ended June 30 of year shown)

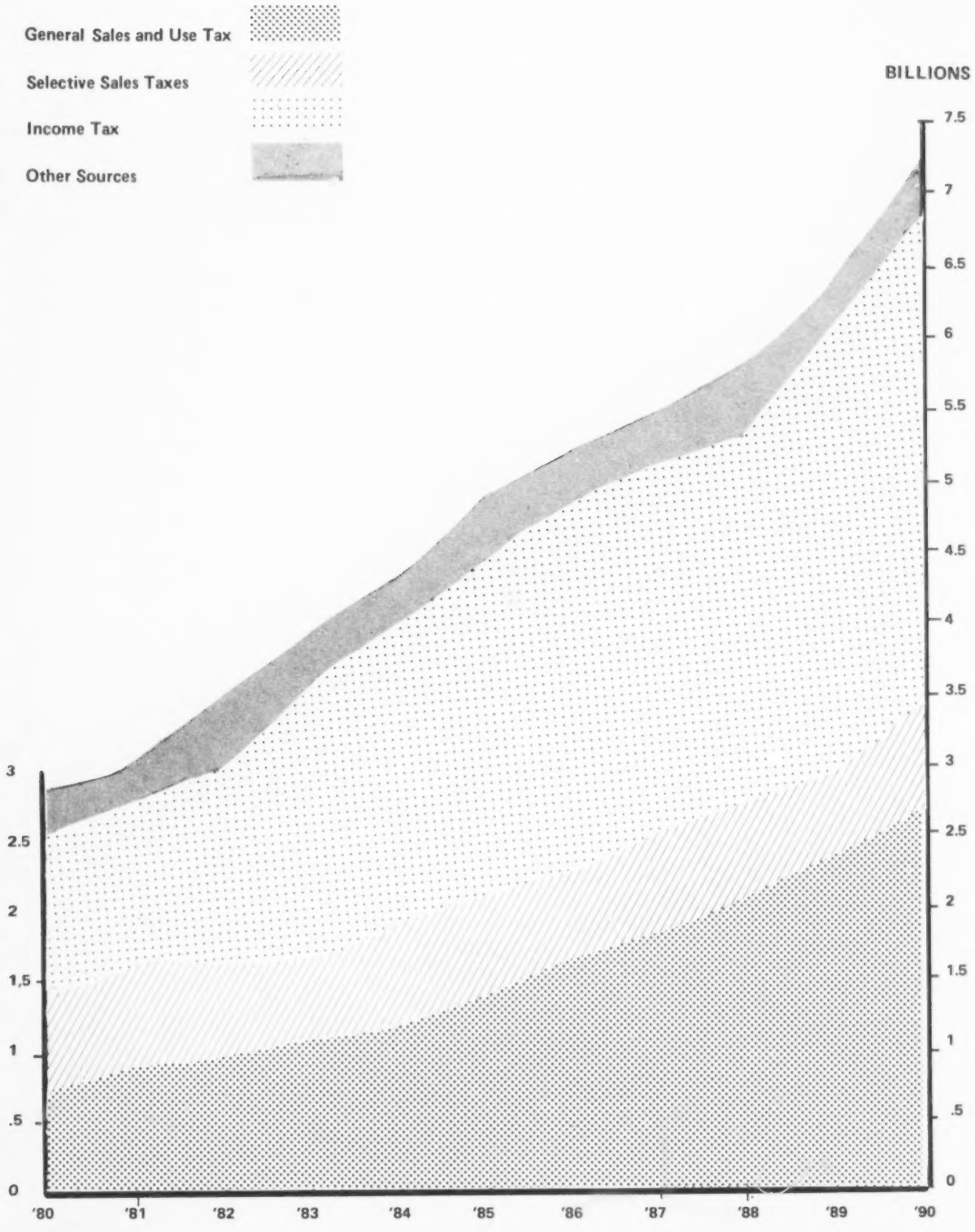


TABLE H-3. TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1980 - 1990 (Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3,389	110	3,499	1,271	507	1,581	140
1984	3,819	126	3,945	1,461	537	1,780	167
1985	4,374	142	4,516	1,633	568	2,134	181
1986	4,739	157	4,896	1,735	591	2,358	212
1987	5,091	216	5,307	1,821	664	2,593	238
1988	5,533	233	5,766	1,941	677	2,865	283
1989	6,087	243	6,330	2,113	689	3,251	277
1990	6,802	244	7,046	2,740	703	3,343	260
1980	96.5%	3.5%	100%	37.0%	18.2%	40.9%	3.9%
1990	96.5%	3.5%	100%	38.9%	10.0%	47.4%	3.7%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4 - COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1973 TO 1990

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1973	19,256	12.9	285,091	22.5	1.744
1974	21,881	13.6	340,705	19.5	1.434
1975	24,153	10.4	373,454	9.6	.923
1976	25,942	7.4	413,188	10.6	1.432
1977	28,966	11.7	495,616	20.0	1.709
1978	32,071	10.7	604,084	21.9	2.047
1979	36,442	13.6	729,479	20.8	1.529
1980	41,027	12.6	872,836	19.7	1.563
1981	45,812	11.7	1,037,181	18.8	1.607
1982	51,830	13.1	1,181,832	13.9	1.061
1983	55,803	7.7	1,342,051	13.6	1.766
1984	61,211	9.7	1,466,066	9.2	.948
1985	68,920	12.6	1,718,317	17.2	1.365
1986	75,394	9.4	1,944,294	13.2	1.404
1987	82,410	9.3	2,149,235	10.5	1.129
1988	89,595	8.7	2,391,771	11.3	1.299
1989	96,779	8.0	2,731,850	14.2	1.775
1990	103,313	6.8	2,867,914	5.0	.726

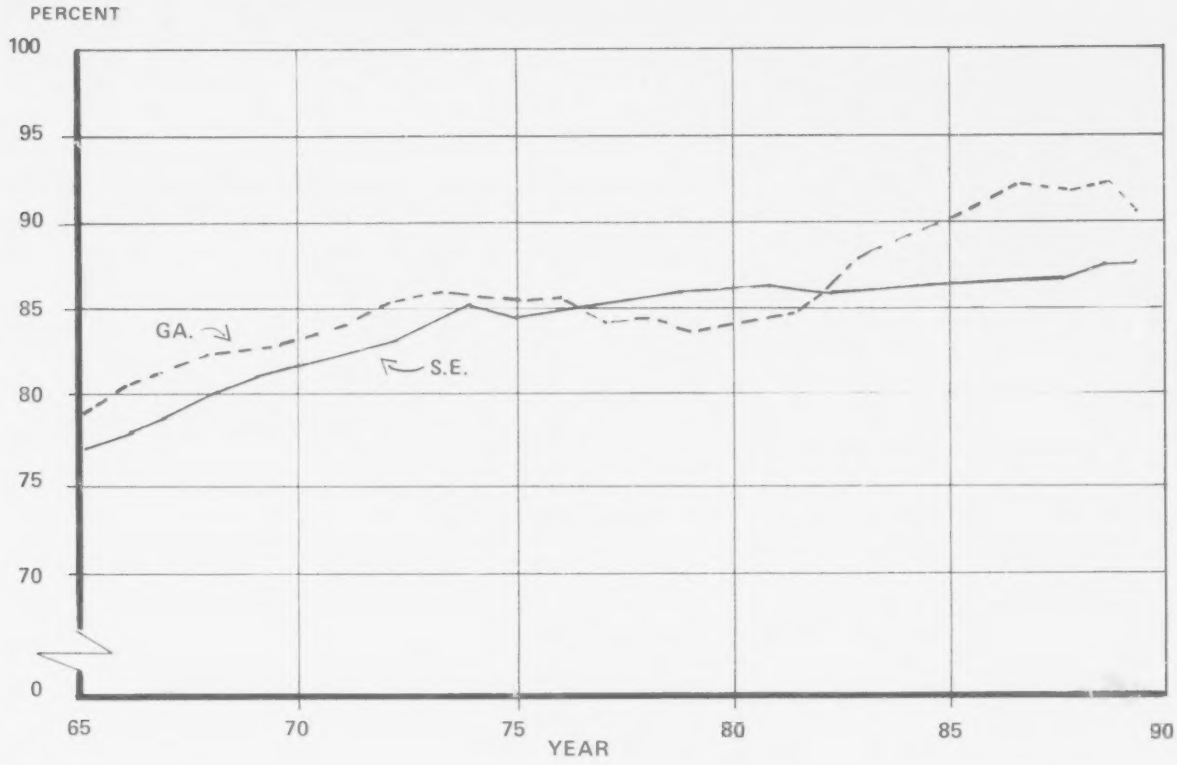
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1.000 would indicate identical rate of change for income and tax yield.

Sources: U.S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue

GEORGIA AND SOUTHEAST

CHART 3

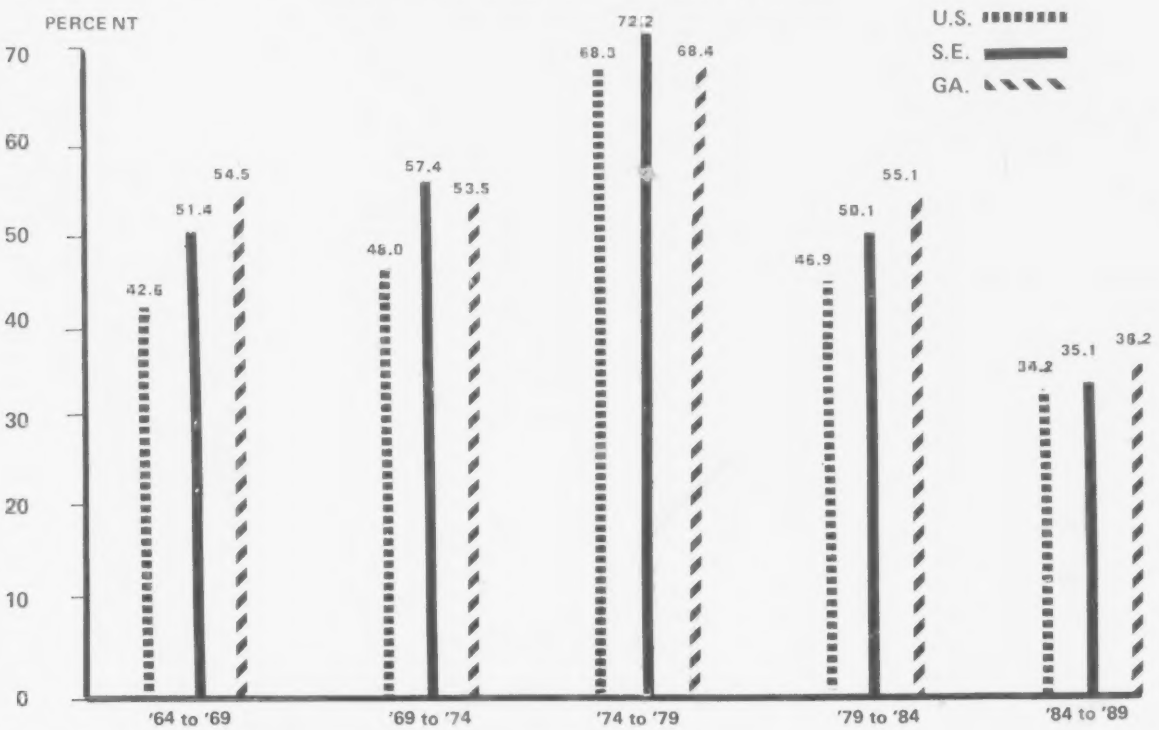
PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES



PER CAPITA PERSONAL INCOME

CHART 4

PERCENT INCREASE COMPARISONS BY PERIOD



SOURCE: AUGUST 1990 SURVEY OF CURRENT BUSINESS

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

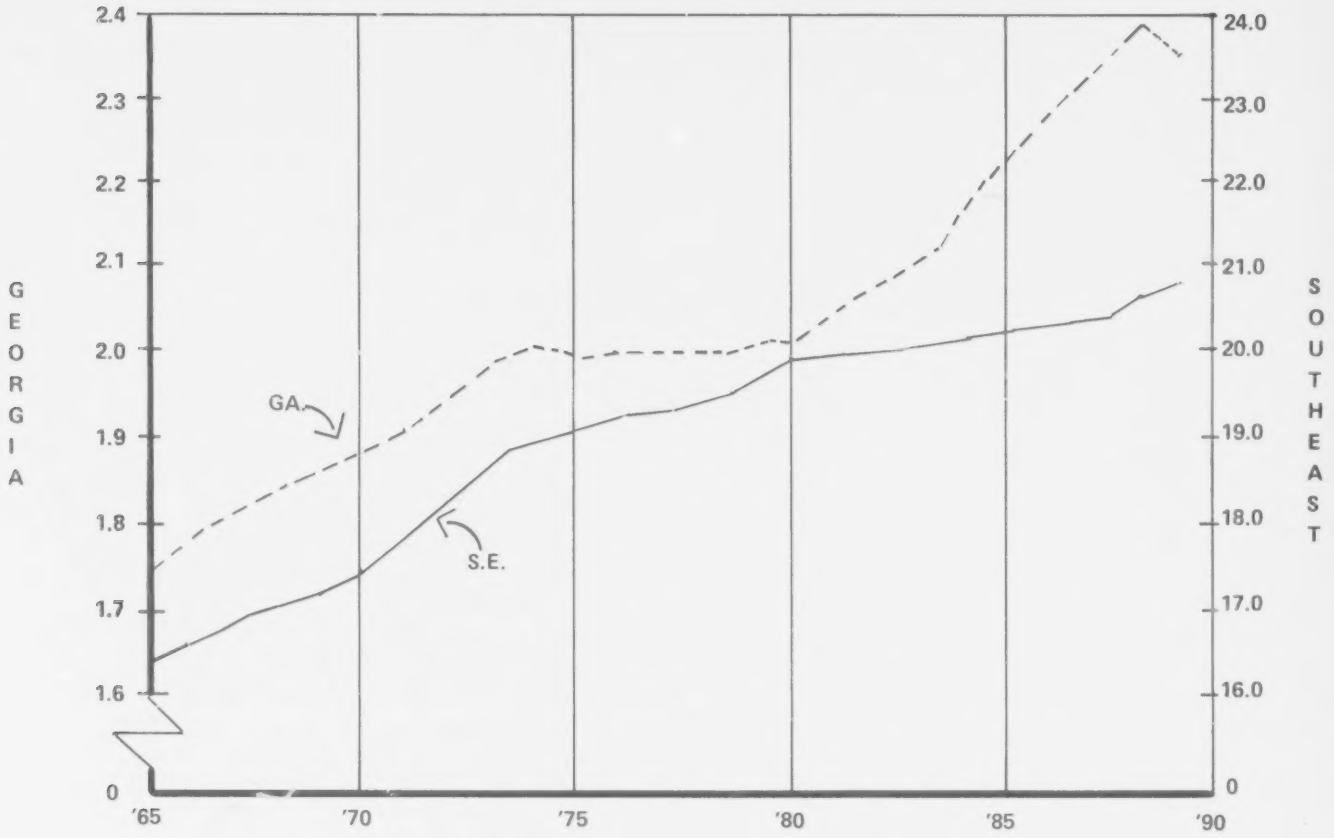
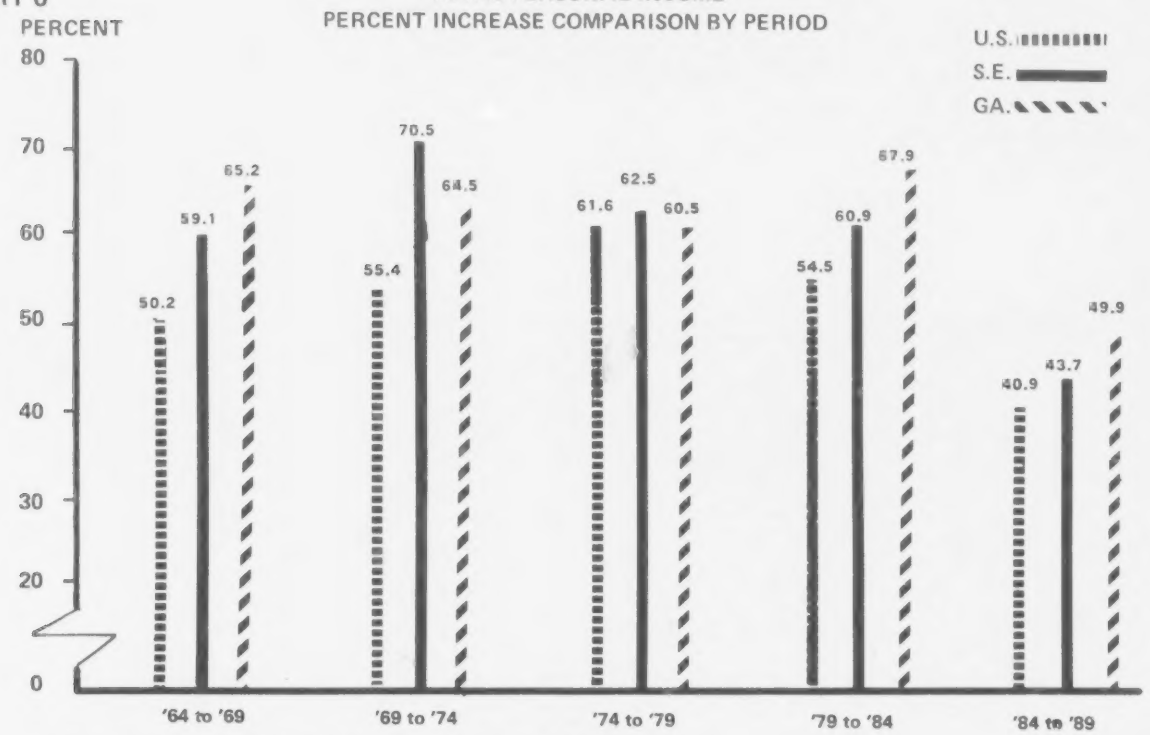


CHART 6

TOTAL PERSONAL INCOME

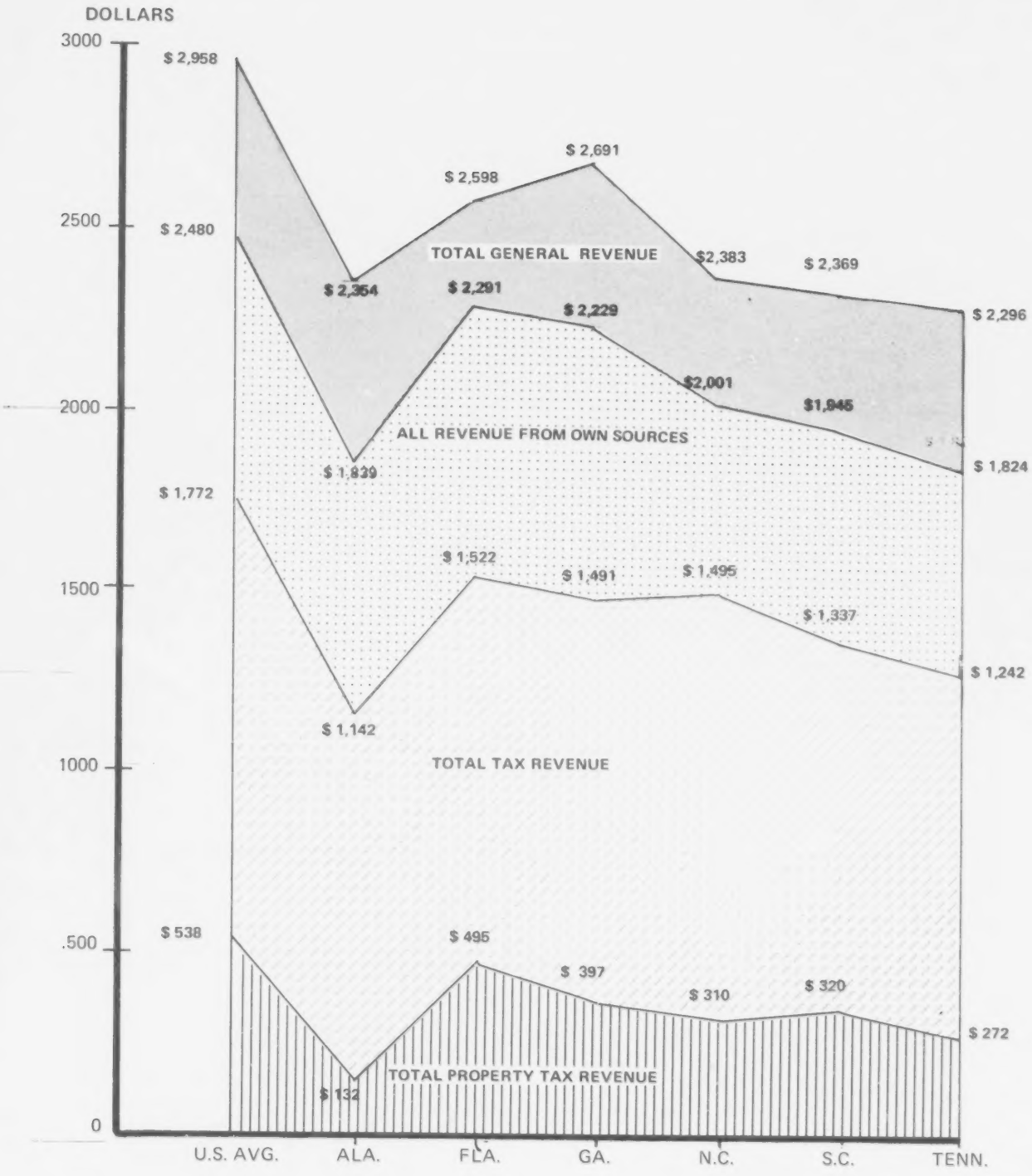
PERCENT INCREASE COMPARISON BY PERIOD



SOURCE: AUGUST 1990 SURVEY OF CURRENT BUSINESS

PER CAPITA AMOUNTS OF SELECTED ITEMS
1987 - 88 STATE AND LOCAL REVENUE COMPARISONS

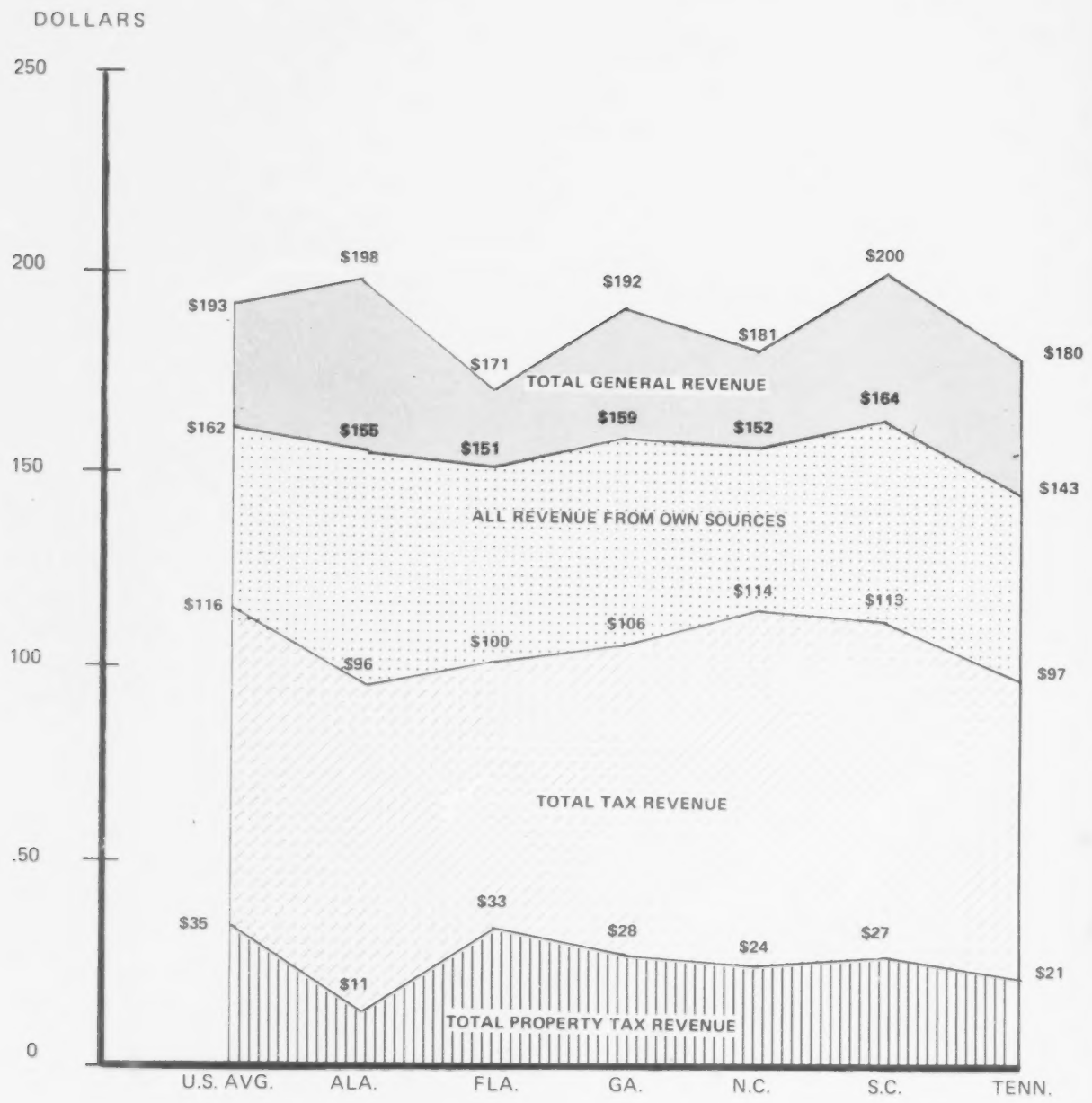
CHART 7



SOURCE: GOVERNMENT FINANCES/GF-88 NO.5 - BUREAU OF THE CENSUS

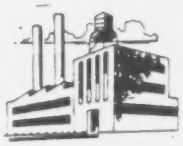
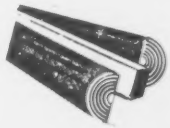
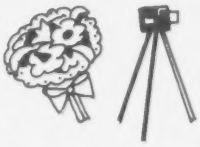
CHART 8

GENERAL REVENUE PER $ 1,000 OF PERSONAL INCOME
1987-88 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES/GF 88 NO. 5 - BUREAU OF THE CENSUS

**Table 1. - SALES AND USE TAX REVENUES BY BUSINESS GROUP,
FISCAL YEAR ENDED JUNE 30, 1990
(Because of rounding, detail may not add to totals)**

General Merchandise $ 366,305,901	Food $ 609,812,884	 Manufacturers $ 165,239,507	Utilities $ 335,669,424	 Lumber $ 171,665,365
Apparel $ 75,017,620	 Miscellaneous $ 203,249,780	Services $ 229,619,577	Automotive $ 434,523,988	Furniture $ 172,305,715

TOTAL ALL GROUPS	$2,763,409,762.14
Accounting adjustments net	(-) 23,551,878.56
TOTAL "NET COLLECTIONS"	2,739,857,883.58
Vendor discount	81,606,474.63
Adjusted total revenue	2,821,464,358.21

NOTE: Data is for State rate only, excludes local tax areas.
State rate increased from 3% to 4% effective April 1, 1989.

TABLE 2 - ADJUSTED GROSS SALES AND USE TAX RECEIPTS*
BY BUSINESS GROUP, 1989 WITH INDEX CHANGE
(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX($)	INDEX (1977 = 100)					
			SALES TAX			USE TAX		
			1987	1988	1989	1987	1988	1989
Food	554,168,352	6,237,023	251	264	275	500	467	471
Apparel	68,887,430	301,872	269	288	298	407	551	570
General Merchandise	340,941,950	5,040,752	224	240	247	239	257	316
Automotive	405,819,367	4,121,916	224	237	230	167	154	165
Furniture, home furnishings, etc.	154,518,263	7,908,266	335	373	380	825	979	921
Lumber	148,042,410	17,181,927	461	458	417	80	80	83
Services	204,373,260	7,713,126	325	348	362	489	575	569
Manufacturers	84,686,770	75,572,716	243	253	223	228	269	292
Utilities (including transportation)	236,793,192	76,918,665	264	294	299	232	210	198
All other (Miscellaneous)	152,316,384	22,785,790	309	314	360	220	301	281
Total	2,350,547,378	223,782,053	263	279	283	210	220	221

*Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amouns represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments. State tax rate increased from 3% to 4% effective April 1, 1989. INDEX adjusted to eliminate tax rate increase impact.

TABLE 3 - GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647,850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896
1982	2,037,512	36,730,568,217	25,559,712,006	1,198,733,931
1983	2,100,137	40,189,744,005	28,255,634,758	1,345,337,541
1984	2,220,361	44,832,426,607	32,142,678,582	1,555,489,821
1985	2,310,052	49,028,039,229	35,445,198,884	1,741,511,900
1986	2,410,440	54,170,564,498	*37,169,975,325	1,984,216,502
1987	2,528,955	60,131,051,918	*39,798,725,461	2,202,661,567
1988	2,606,121	65,628,920,362	*44,424,149,349	2,552,989,236

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1975	- 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772
1982	15,493	2,476,229,786	2,130,370,855	129,798,035
1983	62,625	3,459,175,788	2,695,922,752	146,603,610
1984	120,224	4,642,802,826	2,887,043,824	210,152,280
1985	89,691	4,195,612,622	3,302,520,302	186,022,079
1986	100,388	5,142,525,269	*1,724,776,441	242,704,602
1987	118,515	5,960,487,420	*2,628,750,136	218,445,065
1988	77,166	5,497,868,444	*4,625,423,888	350,327,669

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1975	-0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%
1982	0.77%	7.23%	9.09%	12.14%
1983	3.07%	9.42%	10.55%	12.23%
1984	5.73%	11.55%	13.76%	15.62%
1985	4.05%	9.36%	10.27%	11.96%
1986	4.35%	10.49%	*4.87%	13.94%
1987	4.92%	11.00%	*7.07%	11.01%
1988	3.05%	9.14%	11.62%	15.90%

Table 4. - MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1990

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCT

Gasoline	3,519,413,907
Diesel fuel	870,179,849
Liquefield	8,789,244
Total, motor fuels	4,398,383,000

TAX REVENUES BY PRODUCT (DOLLARS)

Gross collections	
Gasoline	267,363,565.92
Diesel fuel	65,280,710.93
LPG	659,161.88
Subtotal	333,303,438.73
Penalties and interest	421,406.95
Total	333,724,845.68

COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS

Gasoline	1,941,536.48
Diesel fuel	467,965.52
LPG	3,882.39
Total	3,413,384.39

REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,574,201.08
Tax revenue, motor fuels, net of commissions and refunds	329,737,260.21

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)

Motor carrier fuel (mileage) tax	
Gross tax receipts	3,530,589.98
Interest and penalties	45,105.75
Subtotal	3,575,695.73
Adjustments (refunds, etc.)	(-) 5,666,076.60
Net receipts, mileage tax	(-) 2,090,380.87

MOTOR FUEL TRUCK REGISTRATION FEES

Decals	1,987,209.00
Temporary Permits	457,873.03
Subtotal	2,445,082.03
Adjustments,net	626,642.82
Net receipt, motor fuel truck fees	3,071,724.85
Total net receipts motor carriers tax and fees	981,343.98

MOTOR FUEL DISTRIBUTORS

Net receipts, motor fuel distributors' fee	2,850.00

Table 5 - GEORGIA PERSONAL INCOME - RETURNS BY INCOME CLASS -- 1988 INCOME

GA	AGI	NO RETS	% TOT RETS	NET TAXABLE INC.	% TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	EXEMPTS
OVER	100,000	54,538	2.1	8,830,162,414	19.9	161,908.44	632,885,991	11,604.50	168,308
OVER	50,000	255,239	9.8	12,238,325,557	27.5	47,948.49	679,795,849	2,663.37	780,244
OVER	30,000	435,682	16.7	11,727,735,237	26.4	29,918.11	620,608,044	1,424.45	1,213,425
OVER	25,000	166,593	6.4	2,827,841,273	6.4	16,974.55	151,437,448	909.03	405,348
OVER	20,000	201,081	7.7	2,465,700,300	5.6	12,262.22	138,044,502	686.51	448,002
OVER	15,000	260,630	10.0	2,103,916,358	4.7	8,072.43	120,570,878	462.61	534,613
OVER	14,000	60,629	2.3	360,100,682	.8	5,939.41	19,104,508	315.11	120,661
OVER	13,000	62,070	2.4	321,416,371	.7	5,178.29	16,455,774	265.12	121,200
OVER	12,000	63,751	2.4	291,430,463	.7	4,571.39	14,370,095	225.41	122,703
OVER	11,000	64,963	2.5	247,183,283	.6	3,804.99	11,808,612	181.77	122,462
OVER	10,000	66,818	2.6	210,540,879	.5	3,150.96	9,733,313	145.67	123,049
OVER	9,000	67,577	2.6	172,448,435	.4	2,551.88	7,635,468	112.99	120,962
OVER	8,000	68,960	2.6	131,501,453	.3	1,906.92	5,438,679	78.87	119,721
OVER	7,000	70,914	2.7	92,956,345	.2	1,310.83	3,772,111	53.19	119,595
OVER	6,000	72,471	2.8	60,958,512	.1	841.14	2,405,127	33.19	116,963
OVER	5,000	72,770	2.8	35,684,248	.1	490.37	1,374,374	18.89	110,121
OVER	4,000	74,925	2.9	15,886,752	.0	212.04	682,884	9.11	105,477
OVER	3,000	78,624	3.0	4,482,613	.0	57.01	233,374	2.97	104,203
OVER	2,000	80,857	3.1	3,287,237	.0	40.65	178,898	2.21	101,468
OVER	1,000	79,269	3.0	4,006,070	.0	50.54	331,744	4.19	95,332
TO	1,000	247,760	9.5	2,278,584,867	5.1	9,196.74	116,121,563	468.69	515,269
TOTALS		2,606,121		44,424,149,349		17,046.08	2,552,989,236	979.61	5,669,126

COUNTY NO TOT			STATISTICS FOR 1988 - SECTION 1 - BY COUNTY		
TITLE OF FIELD	NUMBER	$ AMOUNT	FOR OTHER YRS.	NUMBER	$ AMOUNT
FED. AGI	2423,683	66,775,378,710	TOTAL RETURNS	46,153	
ADJ TO FED	109,610	399,704,342	TOTAL TAX	14,502	6,219,156
ADJ TO FED	248,109	1,626,721,317CR	TOTAL WITHHELD	35,388	9,315,343
GA. AGI	2423,391	65,628,920,362	TOTAL PENALTY	13,399	1,485,560
DEDUCTIONS	2058,771	12,405,772,889	TOTAL INTEREST	13,327	1,207,656
ITEMIZED	958,903	9,291,734,385			
WITHHELD	2262,545	2,254,752,045			
CR FROM EST	151,607	392,833,320	RESIDENT RETS		NON-RES RETS
TOTAL CREDIT	2357,047	2,683,649,298	JOINT	1119,931	69,769
NO. G2S FOUND	9		SEPARATE	43,824	5,199
NO DEPENDS	5669,126		SINGLE	993,553	29,371
TP OVER 65	212,109		HEAD - 3000		1,709
ADJUSTMENTS	54,684	7,218,159	HEAD - 1500	340,391	9,210

Table 6. - DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1990

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 64,261,462.50
Fines and Forfeitures	161,246.62
Total	64,422,709.12
CIGAR AND CIGARETTE	
Stamp sales	$87,036,406.85
Additional tax	- 665,668.30
Fines and forfeitures	254,202.51
Total	86,624,941.06
LIQUOR	
Stamp sales	$37,182,757.36
Additional tax	-
Fines and forfeitures	110,038.45
Total	37,292,795.81
"MOTOR FUELS" (table 4)	329,737,260.21
WINE	
Wine taxes	$15,027,095.61
Additional tax	
Fines and forfeitures	97,586.01
Total	15,124,681.62
TOTAL, SELECTIVE EXCISE TAXES	533,202,387.82

* all figures are net of refunds and commssions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Other licenses	$ 10,775.00
Wholesaler licenses	7,500.00
Retailer licenses	692,400.00
Penalties	28,475.00
Net total, beer dealers	739,150.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	29,700.00
Manufacturer representative licenses	3,090.00
Net total, C/C dealers	32,790.00
LIQUOR DEALERS	
Other Licenses & Fees	5,465.00
Wholesalers license & permits	4,000.00
Retailer licenses	405,300.00
Penalties	14,400.00
Net total, liquor dealers	429,165.00
WINE DEALERS	
Brokers & Others	3,000.00
Manufacturers and Importers	550.00
Wholesaler license	7,500.00
Retailer license	552,900.00
Penalties	22,425.00
Net total, wine dealers	586,375.00
NET TOTAL, BUSINESS LICENSES FEES	1,787,480.00

Table 7. - SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1988, 1989 AND 1990
(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1988	1989	1990
TOTAL AMOUNT OF NET* REVENUE (DOLLARS)	75,104,157.31	77,634,194.63	79,481,505.74
Tags, total	64,859,170.81	67.389.806.13	69,098,819.74
Sold by counties	41,423,707.50	40,713,801.75	43,253,216.75
Sold at State Office	23,435,463.31	26,676,004.38	25,845,602.99
Titles, total	10,244,986.50	10,244,388.50	10,382,686.00
Sold by Counties	4,639,859.50	4,671,999.00	4,813,164.00
Sold at State Office	3,613,200.00	3,490,115.00	3,403,965.00
Penalties and Adjustments	1,991,927.00	2,082,274.50	2,165,557.00

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8. - NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1987, 1988 AND 1989

SOURCE OF REVENUE	1987	1988	1989
TITLES SOLD, TOTAL NUMBER	1,761,254	1,745,999	1,716,385
By counties	955,641	1,044,172	1,035,936
At State Office	805,613	701,827	670,449
LICENSE TAGS SOLD, TOTAL NUMBER	5,296,845	5,514,538	5,615,359
By counties	5,296,837	5,514,530	5,615,352
At State Office	8	8	7
TAGS BY MAJOR CATEGORY			
Passenger cars, total	3,468,048	3,586,990	3,623,609
Motorcycles, total	79,887	75,341	70,271
Trucks, total	1,322,258	1,408,156	1,455,450
Trailers, total	420,558	438,080	460,425
OTHER MOTOR VEHICLE TAGS	6,095	5,971	5,604

Table 9. - TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 - 1989

Year	State rate (per $1000 value)	NET TAXABLE VALUES (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	1,045,457
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,846	5,933,132
1977	.25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	.25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265
1983	.25	53,764,924	5,054,863	48,710,061	35,436,602	13,273,459
1984	.25	56,543,394	5,202,576	51,340,817	36,879,455	14,461,362
1985	.25	63,362,425	5,825,500	57,536,925	41,107,746	16,429,179
1986	.25	71,780,952	7,106,812	64,674,040	47,692,096	16,981,944
1987	.25	81,907,907	7,958,817	73,949,090	53,201,039	20,748,051
1988	.25	91,261,896	8,670,933	82,590,963	59,781,840	22,809,123
1989	.25	93,595,282	7,326,170	86,269,112	63,399,420	22,869,692

Note: Because of rounding, detail may not add to totals.

Table 10. - SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1990 (State taxes only, net of refunds and commissions)

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	$ 22,318,904.74
Public utilities, ad valorem tax --	
Airlines	
Railroads	
Pipeline	
Telephone and telegraph companies	232,922.43
Electric light and power companies	464,506.57
Water and gas companies	21.03
Equipment companies	11,173.55
Total, public utilities, ad valorem	727,018.58
Intangible recording fees	297,804.49
Intangible property tax	132,232.12
Interest and other property tax revenue	420,469.01
Total	23,896,428.94

TABLE 11. - TABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES AND INTANGIBLES, DOLLARS BY CLASS OF PROPERTY 1988 AND 1989

CLASS OF PROPERTY	ASSESSED VALUES 1988	ASSESSED VALUES 1989	NET CHANGE 1988 To 1989
GENERAL PROPERTY			
Real Estate	64,907,495,000	69,998,481,000	5,090,986,000
Motor Vehicles	8,143,955,000	9,537,447,449	1,393,492,449
Other personal tangible property	14,665,168,000	15,496,533,551	831,365,551
Total, gross value	87,716,618,000	95,032,462,000	7,315,844,000
Exemptions, Homestead, Agriculture and Freeport	5,125,655,000	8,763,350,000	3,637,695,000
Total net taxable general property	82,590,963,000	86,269,112,000	3,678,149,000
PUBLIC UTILITIES - GROSS (1) MARKET VALUE			
Railroads	1,025,190,000	1,104,991,000	79,801,000
Telephones	4,908,355,000	5,093,563,000	185,208,000
Electric	15,722,395,000	16,121,684,000	399,289,000
Gas	744,789,000	796,377,000	51,588,000
Pipeline	458,749,000	466,000,000	7,251,000
Flight Equipment	1,115,329,000	1,090,679,000	-24,650,000
Equipment Car Companies	191,789,116	184,486,682	-7,302,434
Total taxable public utilities (1)	24,166,596,116	24,857,780,682	691,184,566
INTANGIBLE PROPERTY DIGESTS (2)			
Stock	9,357,105,750	9,672,699,071	315,593,321
Bonds	4,482,410,500	3,932,699,540	-549,710,960
Money	19,059,205,600	21,933,555,720	2,874,350,120
Notes & Accounts Receivable	50,866,336,200	33,380,168,985	-17,486,167,215
Real Estate Mortgage notes Short Term	850,919,100	7,311,183,268	6,460,264,168
Collateral Security Loans	293,411,760	260,325,300	-33,086,460
Other (patents, copyrights, etc.)	7,836,198,100	12,093,625,618	4,257,427,518
Total Taxable intangible property (2)	92,745,587,010	88,584,257,502	-4,161,329,508
Grand Total Taxable Value (1)	199,503,146,126	199,711,150,184	208,004,058

(1) Gross utility value includes pollution control and motor vehicle which are excluded from net utility digest.

(2) These figures are computer prepared without consideration for charge-offs or refunds.

Table 12. - 1988 PERSONAL INCOME TAX DATA - 1988 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1988 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX 1977=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	
Appling	17,344	5,510	32	112,328,020	20,386	70,057,274	3,972,850	721	288
Atkinson	6,815	2,131	31	35,272,499	16,552	20,001,506	1,089,821	511	313
Bacon	10,298	3,171	31	59,820,232	18,865	36,698,152	1,839,729	580	242
Baker	3,865	1,077	28	17,392,750	16,149	10,048,155	489,743	455	250
Baldwin	40,502	13,616	34	309,671,111	22,743	200,458,415	10,986,423	807	274
Banks	10,032	3,135	31	60,344,716	19,247	36,562,956	1,907,930	609	342
Barrow	26,858	11,364	42	256,411,098	22,563	162,412,513	8,962,935	789	344
Bartow	52,597	20,971	40	494,196,611	23,566	324,819,606	17,379,041	829	319
Ben Hill	17,662	5,925	34	119,723,318	20,206	74,0[illegible]8	3,813,885	644	248
Berrien	14,595	4,878	33	101,738,419	20,857	65,4[illegible]62	3,642,373	747	284
Bibb	164,317	60,785	37	1,616,514,698	26,594	1,087,65[illegible]26	65,789,283	1,082	258
Bleckley	11,262	3,971	35	84,064,430	21,170	52,680,7[illegible]3	3,145,832	792	[illegible]1
Brantley	10,316	3,225	31	61,142,801	18,959	37,546,562	1,864,009	578	326
Brooks	16,562	4,146	25	68,210,070	16,452	38,690,084	1,905,351	460	264
Bryan	12,860	5,001	39	120,334,166	24,062	79,678,406	4,125,133	825	417
Bulloch	40,119	12,118	30	272,759,412	22,509	174,835,842	9,160,801	756	274
Burke	22,480	6,623	29	127,328,178	19,225	77,515,014	4,051,886	612	271
Butts	16,018	5,360	33	113,484,431	21,172	70,961,258	3,960,902	739	287
Calhoun	5,980	1,969	33	34,626,303	17,586	20,630,166	1,044,620	531	225
Camden	17,648	7,371	42	156,771,167	21,269	108,452,969	6,062,129	822	388
Candler	7,815	2,525	32	48,482,432	19,201	30,216,112	1,505,738	596	285
Carroll	68,172	27,374	40	623,408,488	22,774	398,243,888	21,249,078	776	301
Catoosa	40,090	12,506	31	300,478,710	24,027	197,639,224	10,787,072	863	292
Charlton	8,715	2,189	25	45,689,146	20,872	29,369,687	1,469,648	671	280
Chatham	223,884	77,762	35	2,013,611,876	25,895	1,345,019,608	76,415,928	963	253
Chattahoochee	30,298	1,411	5	18,366,351	13,017	11,329,418	564,828	400	292
Chattooga	22,675	8,494	37	165,839,097	19,524	105,779,071	5,357,425	631	215
Cherokee	75,961	30,411	40	882,415,194	29,016	582,110,111	31,366,348	1,031	512
Clarke	82,536	30,897	37	737,356,675	23,865	478,096,783	26,920,037	871	277
Clay	3,639	845	23	15,437,556	18,269	9,982,413	499,217	591	222
Clayton	182,079	70,671	39	1,823,336,457	25,800	1,172,636,850	65,042,217	920	257
Clinch	7,432	2,020	27	39,370,680	19,490	25,234,619	1,298,311	643	242
Cobb	402,584	187,746	47	6,240,884,776	33,241	4,259,854,537	247,681,041	1,319	421
Coffee	30,679	10,084	33	205,167,124	20,346	128,163,414	6,484,091	643	316
Colquitt	38,580	12,248	32	247,952,549	20,244	157,185,085	8,034,617	656	247
Columbia	57,819	21,727	38	628,785,824	28,940	427,606,466	23,637,515	1,088	487
Cook	14,566	4,861	33	90,496,171	18,617	54,397,387	2,856,102	588	285
Coweta	47,881	20,204	42	536,594,770	26,559	351,990,154	19,324,247	956	352
Crawford	8,832	2,528	29	52,626,334	20,817	32,452,880	1,699,925	672	333
Crisp	20,696	7,026	34	134,274,808	19,111	83,114,954	4,266,842	607	237
Dade	13,210	3,463	26	71,313,293	20,593	46,424,899	2,307,388	666	234
Dawson	5,448	3,330	61	78,792,246	23,661	49,414,331	2,553,452	767	551
Decatur	27,638	7,705	28	165,323,676	21,457	105,147,579	5,427,875	704	270
DeKalb	554,945	220,561	40	6,546,557,511	29,681	4,291,842,164	256,400,549	1,162	272
Dodge	18,389	5,851	32	112,245,139	19,184	69,625,941	3,528,857	603	245
Dooly	11,226	3,233	29	59,577,199	18,428	36,664,117	1,859,377	575	221
Doughery	110,797	34,604	31	833,996,681	24,101	537,656,804	29,540,486	854	233
Douglas	70,178	27,557	39	742,771,262	26,954	483,975,344	26,058,896	946	344
Early	14,097	3,835	27	80,244,161	20,924	51,704,063	2,833,936	739	240
Echols	2,652	469	18	8,676,457	18,500	5,059,013	259,448	553	227
Effingham	22,261	7,853	35	184,093,807	23,442	118,435,727	6,327,468	806	324
Elbert	19,920	7,619	38	145,566,131	19,106	87,513,871	4,569,870	600	249
Emanuel	22,394	7,064	32	126,485,530	17,906	75,075,780	3,892,256	551	242
Evans	9,303	2,993	32	58,904,868	19,681	35,941,544	1,959,404	655	249
Fannin	15,610	5,354	34	95,643,541	17,864	59,220,304	2,824,297	528	250

Table 12. - 1988 PERSONAL INCOME TAX DATA - 1988 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1988 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977=100
Fayette	46,694	22,254	48	835,432,989	37,541	577,468,691	32,595,830	1,465	657
Floyd	84,042	32,413	39	780,687,489	24,086	516,452,440	28,557,548	881	231
Forsyth	37,140	14,924	40	438,409,074	29,376	295,345,146	16,548,000	1,109	473
Franklin	17,039	6,786	40	135,178,178	19,920	85,760,059	4,351,621	641	279
Fulton	656,778	290,312	44	9,600,063,727	33,068	6,553,515,850	435,866,964	1,501	300
Gilmer	12,809	5,155	40	105,946,600	20,552	67,859,729	3,419,034	663	330
Glascock	2,455	886	36	17,273,856	19,496	10,885,087	545,618	616	244
Glynn	62,645	24,012	38	607,898,871	25,316	404,754,459	22,307,640	929	271
Gordon	35,615	14,526	41	324,681,106	22,352	211,323,735	11,726,542	807	291
Grady	21,216	6,684	32	121,347,418	18,155	73,170,407	3,646,515	546	271
Greene	12,645	4,469	35	84,138,516	18,827	51,015,652	3,182,388	712	291
Gwinnett	273,532	136,204	50	4,479,443,915	32,888	3,000,600,973	172,946,542	1,270	630
Habersham	28,833	10,910	38	232,607,150	21,321	148,008,482	7,657,425	702	283
Hall	92,470	39,361	43	1,010,724,660	25,678	664,187,719	37,977,812	965	336
Hancock	9,774	3,152	32	48,570,117	15,409	26,727,622	1,352,846	429	279
Haralson	20,893	7,777	37	165,258,525	21,250	103,954,202	5,400,545	694	244
Harris	17,881	6,320	35	148,645,393	23,520	97,345,789	5,098,485	807	306
Hart	20,224	6,814	34	141,643,910	20,787	92,315,469	5,113,814	750	272
Heard	7,533	2,622	35	51,741,479	19,734	31,351,536	1,593,244	608	316
Henry	49,069	22,131	45	633,078,646	28,606	417,423,141	22,254,804	1,006	455
Houston	90,664	33,493	37	829,604,381	24,769	548,212,347	29,312,397	875	274
Irwin	9,720	2,667	27	51,515,350	19,316	32,549,729	1,685,728	632	242
Jackson	29,515	11,480	39	237,437,939	20,683	148,468,667	7,654,341	667	297
Jasper	8,644	3,116	36	61,929,252	19,875	38,238,820	1,962,653	630	289
Jeff Davis	12,814	4,474	35	92,155,940	20,598	58,571,947	3,030,485	677	234
Jefferson	19,416	6,662	34	118,746,240	17,824	72,820,469	3,729,336	560	255
Jenkins	9,178	2,550	28	45,766,407	17,948	26,989,279	1,356,296	532	233
Johnson	9,541	2,949	31	52,706,739	17,873	32,453,971	1,617,910	549	257
Jones	20,786	5,989	29	153,638,503	25,653	102,813,537	5,547,841	926	336
Lamar	13,557	4,673	34	97,869,558	20,944	61,171,472	3,185,684	682	251
Lanier	6,174	1,615	26	30,147,012	18,667	17,972,291	961,402	595	277
Laurens	40,667	14,583	36	316,675,345	21,715	202,937,121	11,059,210	758	277
Lee	15,842	4,979	31	115,953,782	23,289	74,607,987	3,781,666	760	371
Liberty	48,044	8,613	18	151,607,877	17,602	96,960,904	4,913,764	571	319
Lincoln	7,390	2,643	36	47,549,771	17,991	28,124,750	1,424,335	539	264
Long	6,001	1,244	21	23,409,949	18,818	14,016,010	715,786	575	280
Lowndes	79,706	25,391	32	552,690,473	21,767	355,086,366	18,890,672	744	276
Lumpkin	12,938	4,578	35	97,238,614	21,240	62,251,710	3,211,803	702	369
Macon	14,677	4,261	29	79,898,719	18,751	49,497,326	2,588,763	608	265
Madison	21,189	7,911	37	169,133,414	21,380	108,571,892	5,681,797	718	314
Marion	5,827	1,782	31	32,754,323	18,381	20,775,076	1,018,854	572	300
McDuffie	21,141	7,565	36	146,882,534	19,416	89,605,648	4,689,253	620	255
McIntosh	8,862	2,906	33	50,140,236	17,220	29,456,720	1,539,733	530	275
Meriwether	22,603	7,740	34	145,828,618	18,841	87,267,840	4,660,450	602	235
Miller	7,427	2,062	28	40,671,278	19,724	25,644,247	1,299,925	630	270
Mitchell	23,020	6,921	30	121,456,335	17,519	73,151,891	3,650,990	528	239
Monroe	17,142	5,972	35	138,294,614	23,157	90,652,227	4,939,740	827	304
Montgomery	8,097	2,287	28	41,766,124	18,262	25,065,455	1,455,667	636	260
Morgan	13,725	4,930	36	106,403,357	21,583	67,507,416	3,460,094	702	327
Murray	23,915	9,712	41	211,398,311	21,767	135,947,560	7,904,805	814	314
Muscogee	188,056	59,565	32	1,411,999,371	23,705	923,797,669	52,587,797	883	231
Newton	41,556	16,316	39	384,200,069	23,547	245,313,751	13,054,117	800	301
Oconee	16,550	6,291	38	172,677,198	27,448	113,808,939	6,101,674	970	421
Oglethorpe	10,195	3,380	33	69,170,397	20,465	43,945,552	2,244,152	664	314
Paulding	34,438	13,242	38	342,550,152	25,868	224,061,442	12,080,104	912	416

Table 12. - 1988 PERSONAL INCOME TAX DATA - 1988 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1988 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX 1977=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	
Peach	21,695	7,310	34	171,426,306	23,451	112,741,687	7,355,405	1,006	273
Pickens	13,834	5,400	39	124,329,098	23,024	80,475,355	4,340,741	804	350
Pierce	13,415	4,404	33	83,307,380	18,916	50,667,035	2,519,361	572	291
Pike	10,064	3,643	36	81,007,466	22,236	50,443,645	2,644,437	726	310
Polk	35,191	13,105	37	266,411,814	20,329	168,648,791	8,693,097	663	231
Pulaski	9,257	3,036	33	62,709,003	20,655	39,890,140	2,383,718	785	225
Putnam	12,661	4,692	37	106,521,594	22,703	69,807,133	3,597,159	767	326
Quitman	2,293	477	21	7,954,635	16,676	4,850,738	233,323	489	201
Rabun	11,400	4,511	40	82,852,689	18,367	49,492,788	2,481,227	550	308
Randolph	9,608	2,518	26	42,303,386	16,800	25,939,360	1,281,611	509	199
Richmond	203,555	66,846	33	1,565,697,812	23,422	1,025,599,232	57,555,819	861	255
Rockdale	48,214	20,612	43	619,176,785	30,040	408,903,472	22,989,833	1,115	396
Schley	3,705	1,142	31	22,593,589	19,784	13,948,873	723,306	633	315
Screven	15,223	4,637	30	92,056,308	19,853	57,286,771	2,869,166	619	256
Seminole	9,313	3,002	32	56,577,656	18,847	35,136,044	1,765,591	588	242
Spalding	53,818	20,550	38	480,694,845	23,391	308,960,014	16,765,314	816	271
Stephens	23,409	9,481	41	190,568,534	20,100	120,226,758	6,349,015	670	235
Stewart	6,050	1,775	29	29,010,868	16,344	16,744,752	828,404	467	232
Sumter	33,237	10,396	31	221,981,236	21,353	139,426,652	7,678,668	739	274
Talbot	7,001	2,309	33	40,391,261	17,493	23,188,278	1,230,514	533	275
Taliaferro	2,068	678	33	10,170,321	15,000	5,719,897	273,197	403	212
Tattnall	18,492	5,564	30	103,701,224	18,638	63,488,606	3,222,523	579	259
Taylor	8,281	2,703	33	52,568,957	19,448	32,497,192	1,674,225	619	253
Telfair	11,761	4,036	34	71,797,103	17,789	42,949,156	2,175,375	539	244
Terrell	13,005	3,672	28	65,214,606	17,760	39,597,729	2,267,010	617	224
Thomas	42,711	14,691	34	318,951,008	21,711	204,166,770	11,500,617	783	265
Tift	36,128	12,449	34	275,199,726	22,106	178,124,262	9,990,252	802	271
Toombs	25,283	8,409	33	178,988,776	21,283	113,925,794	6,040,557	718	262
Towns	6,464	2,370	37	43,486,085	18,349	26,390,405	1,308,937	552	367
Treutlen	6,198	1,946	31	33,371,676	17,149	19,725,057	984,434	506	259
Troup	55,710	21,177	38	492,952,642	23,278	317,243,877	16,885,455	797	266
Turner	10,204	3,276	32	56,116,047	17,129	33,728,369	1,687,518	515	242
Twiggs	11,762	2,860	24	57,091,334	19,962	35,367,828	1,840,434	644	296
Union	10,794	3,967	37	72,963,468	18,393	45,674,687	2,262,471	570	393
Upson	26,464	10,096	38	197,690,720	19,581	123,927,859	6,319,765	626	217
Walker	58,415	20,166	35	446,292,603	22,131	291,163,445	15,301,004	759	215
Walton	38,518	13,878	36	323,781,082	23,331	207,352,303	11,368,310	819	319
Ware	39,137	12,451	32	262,308,068	21,067	164,940,073	8,586,730	690	213
Warren	7,115	2,182	31	35,019,330	16,049	20,118,766	980,279	449	212
Washington	20,313	7,010	35	148,379,117	21,167	94,904,232	6,997,847	998	281
Wayne	22,502	7,101	32	156,613,347	22,055	101,970,248	5,440,287	766	259
Webster	2,490	726	29	12,420,198	17,108	7,402,233	416,339	573	277
Wheeler	5,121	1,504	29	26,564,704	17,663	15,808,961	770,286	512	270
White	12,244	5,246	43	103,796,270	19,786	65,332,159	3,651,882	696	361
Whitfield	75,228	31,633	42	819,278,621	25,899	549,364,507	32,202,014	1,018	270
Wilcox	7,848	2,403	31	43,150,479	17,957	26,746,322	1,371,488	571	244
Wilkes	11,551	4,363	38	85,011,011	19,485	52,890,886	3,100,831	711	258
Wilkinson	11,511	3,783	33	86,889,733	22,968	55,842,340	3,010,617	796	281
Worth	19,828	6,190	31	121,146,848	19,571	74,449,176	3,837,334	620	251
Other		180,124		1,492,992,202	8,289	2,167,844,109	116,094,606	645	221
Total	6,398,524	2,606,124	41	65,628,920,362	25,183	44,424,149,349	2,552,989,236	980	305

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1989 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSEN-GER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	3,969,375	138,879	251	263	169,973*	140,770*	409,994	7,495	5,642	1,552	114	25	14,828
Atkinson	853,425	73,278	188	520	59,782	54,795	3,496	2,559	1,940	380	43	3	4,925
Bacon	3,541,200	102,120	222	304	98,995	92,834	7,333	4,522	3,162	800	57	5	8,547
Baker	346,388	18,467	160	180	71,356	68,682	4,226	2,100	1,135	258	24	1	3,518
Baldwin	10,251,450	486,172	252	135	299,445	277,846	28,622	17,279	7,779	2,263	279	22	27,622
Banks	1,408,463	178,953	320	1,803	123,931	116,213	7,664	6,751	4,883	1,668	164	20	13,507
Barrow	5,889,000	311,974	264	465	330,173	316,752	19,371	18,266	10,057	2,907	501	48	31,779
Bartow	13,033,238	744,033	250	326	672,839	647,602	157,635	33,170	18,518	5,545	825	51	58,109
Ben Hill	4,147,800	275,120	213	156	168,095	138,992	7,026	7,449	3,950	1,259	127	12	12,797
Berrien	2,793,900	524,434	192	174	154,544	147,755	6,572	7,558	5,066	1,456	158	5	14,243
Bibb	75,252,676	6,363,286	252	287	2,134,154	1,805,584	104,558	82,561	27,332	9,039	1,389	131	120,452
Bleckley	1,928,100	115,091	189	276	81,989	75,916	5,298	5,249	3,235	1,174	104	7	9,769
Brantley	1,253,925	41,291	261	285	100,516	94,871	12,791	4,843	3,771	1,466	69	7	10,156
Brooks	1,842,038	75,111	179	204	161,562	150,068	7,590	6,883	4,252	1,133	73	20	12,362
Bryan	2,620,950	62,578	253	363	145,922	139,497	11,054	7,607	4,468	1,793	167	8	14,043
Bulloch	10,528,800	455,337	231	198	407,874	387,428	16,478	19,489	10,079	2,757	358	34	32,717
Burke	3,021,075	147,130	195	170	192,824	182,144	1,848,321	10,127	5,462	1,459	155	11	17,215
Butts	4,645,500	94,835	287	175	180,847	172,069	15,575	8,177	4,236	1,451	221	16	14,101
Calhoun	593,888	28,798	130	118	70,720	66,115	4,947	2,359	1,336	386	19	1	4,102
Camden	4,289,700	620,131	403	54	305,152	285,831	19,750	12,204	5,902	1,952	363	8	20,429
Candler	2,581,688	306,809	229	810	81,772	76,243	3,873	3,828	2,374	687	70	5	6,964
Carroll	18,360,900	1,415,368	262	297	598,301	540,909	48,680	37,378	19,691	5,558	767	71	63,465
Catoosa	7,833,450	817,301	276	187	457,728	436,360	14,018	25,871	12,902	2,977	687	27	42,463
Charlton	1,266,075	48,552	183	61	113,803	108,371	8,474	3,855	2,721	963	65	2	7,607
Chatham	89,532,226	9,972,129	227	118	3,271,180	3,002,437	145,088	121,419	35,313	15,076	1,902	153	173,863
Chattahoochee	395,813	26,403	219	112	21,850	20,928	2,264	7,148	2,155	371	362	1	10,037
Chattooga	3,624,225	376,538	190	151	208,662	195,266	12,491	12,140	6,467	1,451	248	19	20,325
Cherokee	10,892,588	490,919	308	248	1,073,951	1,016,066	45,201	54,512	28,796	8,810	1,624	57	93,799
Clarke	38,546,700	2,109,243	271	262	1,012,526	956,113	50,527	42,725	11,989	3,478	755	62	59,009
Clay	766,425	58,760	254	199	37,737	35,722	1,558	1,506	908	316	20	2	2,752
Clayton	58,508,176	3,348,561	350	392	3,269,964	2,919,810	240,392	131,404	45,725	14,536	2,831	266	194,762
Clinch	1,206,675	27,303	214	50	92,259	86,366	6,527	2,438	2,268	781	21	4	5,512
Cobb	171,323,139	8,368,293	363	235	8,529,634	7,391,767	254,401	292,819	79,374	27,823	5,600	254	405,870
Coffee	7,890,863	479,650	239	353	327,604	289,843	13,425	13,876	9,123	2,554	240	20	25,814
Colquitt	10,261,238	431,338	225	182	376,844	358,736	17,663	17,360	10,023	3,090	285	43	30,801

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1989 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSEN-GER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	6,307,125	616,423	398	167	859,694	803,442	25,174	37,907	15,285	6,056	687	63	59,996
Cook	3,007,800	365,726	217	228	122,092	114,905	6,831	6,125	3,762	1,124	75	6	11,092
Coweta	12,753,113	888,753	297	234	627,662	560,128	89,480	30,877	15,446	5,020	779	37	52,159
Crawford	582,038	29,357	172	416	79,122	75,039	6,542	5,027	3,104	951	103	16	9,200
Crisp	8,225,738	417,284	199	195	240,822	226,752	5,502	9,558	5,470	1,806	156	12	17,002
Dade	2,084,700	203,681	215	129	100,589	94,519	108,622	6,810	4,198	627	115	10	11,759
Dawson	1,352,738	31,723	401	257	196,437	192,113	6,267	6,389	4,054	1,223	196	7	11,869
Decatur	6,285,975	2,396,555	206	603	326,121	307,562	17,099	12,434	6,593	2,486	145	17	21,675
DeKalb	284,018,665	17,123,826	297	289	10,695,527	9,227,469	251,201	329,291	66,573	17,701	4,757	430	418,752
Dodge	3,159,712	113,505	209	112	110,961	99,122	12,839	8,055	4,863	1,164	128	16	14,225
Dooly	2,235,413	86,187	166	174	127,474	117,633	11,316	4,593	3,008	836	85	3	8,526
Dougherty	43,019,775	4,665,413	228	237	1,032,227	979,559	44,949	47,674	17,409	7,361	818	77	73,338
Douglas	16,032,563	470,715	334	334	881,933	832,084	42,394	43,565	22,240	6,519	1,189	97	73,610
Early	2,636,288	2,590,928	178	155	214,500	206,743	13,061	5,554	3,230	1,038	116	15	9,952
Echols	51,300	14,734	229	537	60,112	58,029	3,390	1,182	951	290	30	0	2,452
Effingham	2,489,513	120,755	269	320	263,784	244,055	66,144	12,191	7,894	3,187	244	20	23,537
Elbert	4,656,788	299,342	203	268	188,351	174,856	8,768	10,916	6,184	1,782	144	26	19,052
Emanuel	4,186,500	129,301	192	161	195,133	182,903	10,339	9,490	5,408	1,269	153	16	16,337
Evans	3,028,763	158,042	232	392	82,011	77,599	4,514	4,192	2,480	640	53	8	7,374
Fannin	3,381,000	138,875	217	176	176,694	165,535	5,725	9,558	6,084	1,346	323	26	17,337
Fayette	7,936,500	426,733	530	713	1,012,266	944,756	22,613	41,502	17,493	6,197	1,006	35	66,234
Floyd	29,513,925	2,748,945	220	259	1,073,054	976,198	129,990	46,638	20,615	5,999	1,028	77	74,357
Forsyth	10,343,925	509,456	385	673	784,305	748,289	19,408	27,711	16,252	5,820	874	37	50,695
Franklin	4,201,350	130,822	228	163	183,893	172,757	7,707	11,410	7,579	2,579	243	30	21,841
Fulton	468,096,005	30,948,246	264	221	14,255,427	13,301,152	543,682	333,697	68,511	22,766	4,290	570	429,834
Gilmer	3,890588	150,192	259	236	165,686	159,168	9,582	8,442	5,845	1,339	214	12	15,852
Glascock	104,700	46,553	197	1,422	35,087	29,308	2,018	1,279	878	235	32	1	2,425
Glynn	32,320,613	4,355,400	268	188	1,201,159	1,162,232	52,413	36,093	12,911	5,397	624	43	55,067
Gordon	7,877,775	2,420,826	235	1,122	477,735	457,689	16,608	20,667	12,096	4,030	451	28	37,272
Grady	4,325,962	260,946	206	246	219,167	207,264	8,582	9,871	5,702	1,823	140	13	17,549
Greene	2,223,938	97,373	222	184	155,987	147,209	12,835	5,680	2,949	850	71	8	9,559
Gwinnett	101,968,014	4,864,834	645	697	6,511,641	5,848,368	177,215	212,905	70,528	23,241	4,961	227	311,862
Habersham	7,375,350	1,283,861	233	1,093	406,443	367,369	22,548	15,675	9,352	2,689	285	32	28,033
Hall	34,022,925	1,804,206	287	240	1,516,029	1,470,709	44,495	56,766	27,523	8,775	1,478	96	94,639
Hancock	737,512	27,557	180	134	89,590	84,354	29,723	3,645	1,560	303	26	10	5,543

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1989 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	3,623,475	234,508	199	271	204,140	191,419	17,123	12,450	7,491	1,982	272	18	22,213
Harris	3,161,700	101,070	272	281	269,108	250,002	45,587	11,139	5,977	1,812	215	17	19,160
Hart	3,872,288	726,714	242	316	244,760	232,643	12,601	11,503	6,239	1,817	192	11	19,762
Heard	554,025	80,175	224	555	78,697	73,935	112,658	4,508	3,001	784	87	11	8,391
Henry	8,856,075	521,745	280	452	847,622	765,727	50,090	34,652	19,746	6,758	1,060	44	62,261
Houston	20,232,263	877,582	251	105	887,079	842,973	32,450	52,346	20,336	7,452	1,445	105	81,684
Irwin	1,144,312	28,430	166	169	109,916	100,624	7,242	3,706	2,822	651	52	4	7,235
Jackson	9,845,850	559,160	301	622	287,521	269,840	20,863	16,947	9,956	2,849	388	39	30,179
Jasper	921,638	91,197	207	176	110,185	104,870	14,683	4,794	2,852	1,003	107	11	8,767
Jeff Davis	3,347,212	1,803,184	238	243	143,783	133,089	8,574	5,862	4,117	2,271	71	9	12,331
Jefferson	4,310,550	334,052	250	296	179,634	170,368	12,724	8,110	4,259	1,255	103	23	13,751
Jenkins	1,399,500	43,458	170	179	83,704	76,099	7,262	3,656	2,134	580	45	5	6,420
Johnson	1,091,588	41,116	170	217	57,783	52,904	3,704	3,879	2,314	507	45	3	6,748
Jones	2,325,750	167,163	273	198	203,812	191,937	19,710	12,797	6,888	2,397	370	18	22,469
Lamar	2,550,938	110,962	236	231	132,526	113,606	7,993	7,448	3,609	1,105	166	11	12,340
Lanier	911,850	17,832	261	128	50,869	47,839	3,234	2,355	1,693	495	31	4	4,578
Laurens	14,012,250	2,074,970	272	815	469,853	449,106	23,623	20,909	11,132	3,140	298	39	35,519
Lee	1,158,750	65,833	306	194	166,342	158,473	10,481	7,599	4,384	1,820	200	10	14,014
Liberty	5,313,862	718,319	234	214	281,182	272,951	20,530	21,583	6,894	1,835	722	23	31,057
Lincoln	791,775	45,588	194	182	85,140	79,837	2,822	3,573	2,003	723	74	7	6,379
Long	194,025	7,805	167	126	66,179	63,180	3,987	2,490	2,084	945	53	6	5,578
Lowndes	29,018,963	2,447,510	264	184	837,780	729,882	35,979	39,174	16,979	6,089	788	72	63,101
Lumpkin	2,344,012	50,163	366	298	172,877	165,066	9,497	7,919	5,312	1,271	286	15	14,803
Macon	2,264,062	495,143	214	675	187,042	179,719	9,278	6,843	3,270	1,174	128	23	11,438
Madison	1,453,838	63,203	276	395	182,656	170,134	20,401	12,102	7,509	2,471	268	24	22,375
Marion	631,988	22,501	194	242	63,982	60,957	3,609	2,941	1,795	417	44	3	5,200
McDuffie	4,292,850	212,477	220	189	224,769	214,377	9,088	10,804	5,566	1,781	145	12	18,308
McIntosh	1,653,150	42,238	219	143	107,677	101,903	5,140	4,295	2,108	675	51	10	7,138
Meriwether	4,334,062	399,162	179	218	212,195	198,766	11,225	11,993	5,770	1,533	267	32	19,595
Miller	1,054,200	50,157	143	138	103,282	99,105	3,101	2,977	1,988	515	29	6	5,516
Mitchell	4,254,225	161,065	187	250	209,299	196,836	7,924	9,366	5,241	1,627	110	14	16,358
Monroe	3,302,175	217,392	190	412	215,736	193,025	467,614	10,047	5,368	1,728	287	26	17,456
Montgomery	652,575	26,251	176	121	71,781	67,765	4,763	3,378	2,260	865	52	6	6,561
Morgan	3,121,125	171,266	252	360	225,835	218,693	16,741	7,381	4,265	1,309	124	13	13,093
Murray	3,095,062	762,467	259	810	307,122	293,553	14,017	13,947	9,193	2,587	519	47	26,293

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1989 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSEN-GER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	67,622,438	5,503,176	238	249	2,173,659	1,775,182	62,791	94,142	27,929	7,763	1,616	98	131,549
Newton	9,444,450	512,861	272	302	508,107	443,478	16,269	23,815	11,944	3,774	533	37	40,103
Oconee	1,541,588	27,676	407	159	210,618	200,572	8,327	10,392	5,501	1,879	245	27	18,044
Oglethorpe	930,562	20,303	215	280	100,672	93,749	6,210	5,623	3,533	1,143	124	12	10,434
Paulding	5,122,538	69,333	329	246	468,945	449,488	25,937	23,518	15,004	4,335	645	47	43,549
Peach	4,657,050	412,036	249	169	192,252	184,130	8,841	10,182	4,494	1,709	186	25	16,596
Pickens	5,878,725	134,522	346	248	181,157	171,746	9,502	8,675	5,620	1,481	224	18	16,018
Pierce	1,803,638	56,057	196	291	122,356	113,839	8,281	6,338	4,460	1,442	86	11	12,337
Pike	792,488	27,488	330	353	108,813	102,347	3,610	6,107	3,827	1,271	194	15	11,414
Polk	6,467,400	645,738	204	172	323,765	283,915	18,918	19,058	9,656	2,449	360	36	31,559
Pulaski	1,733,775	84,119	167	241	90,855	84,500	5,270	4,302	2,325	734	72	6	7,439
Putnam	2,472,262	67,927	274	97	145,626	134,792	98,155	6,695	4,196	1,717	122	12	12,742
Quitman	155,438	8,465	224	145	20,493	19,366	1,141	936	486	213	13	0	1,648
Rabun	2,456,400	67,393	254	169	274,879	267,466	46,064	7,374	4,907	1,262	165	29	13,738
Randolph	1,864,725	88,410	153	138	75,983	71,943	4,402	3,439	1,981	488	24	8	5,941
Richmond	74,060,438	11,513,525	244	185	2,252,759	1,849,029	72,988	105,820	31,258	9,513	1,650	168	148,409
Rockdale	15,517,838	811,065	442	440	928,280	868,126	31,620	35,709	15,843	5,348	933	38	57,771
Schley	476,138	12,999	209	180	41,419	39,336	2,129	1,619	1,101	61	31	3	3,015
Screven	2,730,000	478,785	194	265	178,574	159,316	10,748	6,775	3,853	914	83	7	11,632
Seminole	2,298,938	140,647	158	160	106,130	99,380	4,640	4,330	2,616	982	44	6	7,978
Spalding	15,766,650	591,666	258	182	546,435	509,373	22,471	30,245	12,896	4,050	577	53	47,820
Stephens	6,315,113	448,052	219	95	271,813	231,633	15,473	13,719	6,850	2,407	298	28	23,303
Stewart	839,625	28,284	176	128	69,884	66,987	4,825	2,467	1,314	294	28	8	4,113
Sumter	8,795,100	1,078,095	226	514	318,690	287,045	23,253	14,694	7,167	2,633	311	15	24,809
Talbot	1,163,962	88,782	356	706	75,527	70,450	5,594	3,945	1,904	400	54	11	6,321
Taliaferro	192,825	4,024	175	162	40,459	38,967	1,930	1,136	585	153	21	1	1,891
Tattnall	2,975,925	87,761	192	235	171,286	162,037	11,274	7,274	5,243	1,559	92	25	14,194
Taylor	4,144,650	67,436	252	271	83,790	77,752	5,886	3,784	2,340	588	68	3	6,783
Telfair	2,242,762	233,063	174	468	108,568	101,608	6,768	5,196	3,260	889	61	5	9,410
Terrell	2,248,012	135,338	171	268	103,302	97,567	6,343	5,046	2,500	877	68	8	8,499
Thomas	11,759,550	702,330	230	194	478,049	457,890	14,719	20,112	9,708	3,265	293	40	33,417
Tift	11,867,963	670,350	236	346	387,629	365,217	24,596	17,302	10,109	3,019	340	55	30,826
Toombs	8,092,088	336,405	216	229	59,395	55,537	6,462	11,657	6,952	2,293	190	37	21,129
Towns	1,669,688	163,676	289	255	128,286	123,557	3,395	4,611	2,986	1,065	132	6	8,802
Treutlen	646,912	21,428	157	215	46,514	42,393	4,233	3,519	2,120	527	38	2	6,207

Table 13 - SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1989 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977=100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	19,324,238	2,277,097	261	347	687,122	615,033	22,148	29,090	12,814	3,629	492	49	46,074
Turner	1,443,900	43,212	164	225	100,825	96,358	5,844	3,840	2,544	554	48	12	6,998
Twiggs	500,588	709,624	215	898	126,590	113,662	6,301	5,340	3,046	770	129	14	9,299
Union	2,222,100	109,148	259	137	206,309	196,728	4,716	6,831	5,066	1,448	278	16	13,639
Upson	5,470,050	583,577	192	94	273,675	243,617	11,292	14,722	6,738	1,795	269	24	23,548
Walker	7,898,700	1,269,290	177	153	490,375	425,262	20,907	31,071	15,163	3,099	632	31	49,996
Walton	8,106,038	639,428	253	270	542,210	515,138	19,947	22,194	12,745	4,105	527	35	39,606
Ware	12,892,463	637,182	209	204	328,276	306,574	45,814	17,226	8,628	3,248	289	28	29,419
Warren	612,112	43,157	116	33	75,777	71,111	6,567	3,052	1,542	380	57	4	5,035
Washington	4,900,912	997,338	221	748	267,109	254,560	17,736	8,790	5,735	1,697	157	50	16,429
Wayne	5,478,262	1,622,922	212	144	312,328	288,338	19,809	10,248	6,521	2,563	152	15	19,498
Webster	163,800	8,532	172	31	36,701	35,249	3,005	1,099	788	177	14	2	2,080
Wheeler	576,075	24,306	200	372	51,728	48,200	4,865	2,441	1,742	484	35	4	4,706
White	3,694,612	521,922	398	1,126	219,963	209,265	8,807	8,331	5,674	1,476	182	20	15,683
Whitfield	33,950,850	2,443,964	259	172	1,144,721	1,025,083	32,259	41,873	22,277	7,842	936	87	73,015
Wilcox	626,812	16,602	178	171	68,087	63,497	5,295	3,118	2,222	492	66	6	5,905
Wilkes	2,976,000	754,208	198	952	146,197	138,084	5,479	6,017	3,407	1,058	83	12	10,576
Wilkinson	3,626,812	1,166,304	477	1,073	186,295	172,974	9,842	5,102	3,452	952	109	16	9,630
Worth	2,880,825	97,437	201	202	218,114	205,743	13,678	9,902	6,249	2,076	193	8	18,427
Other	95,726,951	50,634,565						2	5	0	0	0	7
Total	2,350,547,378	223,782,053	283	221	95,032,462	86,269,112	7,326,170	3,623,609	1,455,450	460,425	70,271	5,604	5,615,359

*Indicates 1988 General Property Digest Amount

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 40% of t[illegible]otal sales tax and this bas been distriubted as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipt from February, 1989 through January 1990 corresponds to business activity of January-December 1989. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3.75% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicate place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1989. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy. Tax rate increased from 3% to 4% on 4-1-1989. Growth index adjusted to elminate tax rate increase impact.

(2) Net Digest amounts reflects state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg	Income Reported	Net Digest
Fulton	662,736	1	12,482,560	1	333,697	1	9,600,064	1	13,844,834	1	18,835	.504	14,486	20,890
DeKalb	562,615	2	7,573,831	2	329,291	2	6,546,558	2	9,478,670	2	13,462	.585	11,636	16,848
Cobb	412,351	3	4,568,617	3	292,819	3	6,240,885	3	7,646,168	3	11,079	.710	15,135	18,543
Chatham	226,815	5	2,387,526	5	121,419	6	2,013,612	5	3,147,525	6	10,525	.535	8,878	13,877
Richmond	206,552	7	1,974,945	7	105,820	7	1,565,698	8	1,922,017	8	9,561	.512	7,580	9,305
Muscogee	189,851	9	1,803,265	8	94,142	8	1,411,999	9	1,837,973	10	9,498	.496	7,437	9,681
Gwinnett	285,680	4	2,719,147	4	212,905	4	4,479,444	4	6,025,583	4	9,518	.745	15,680	21,092
Bibb	165,802	8	2,006,738	6	82,561	9	1,616,515	7	1,910,142	9	12,103	.498	9,750	11,521
Clayton	185,869	6	1,560,218	9	131,404	5	1,823,336	6	3,160,202	5	8,394	.707	9,810	17,002
Dougherty	111,593	11	1,147,194	10	47,674	13	833,997	13	1,024,508	16	10,280	.427	7,474	9,181
Floyd	84,450	12	787,038	15	46,638	14	780,687	16	1,106,188	13	9,320	.552	9,244	13,099
Houston	92,171	15	539,527	17	52,346	12	829,604	14	875,423	20	5,854	.568	9,001	9,498
Hall	94,743	10	907,278	12	56,766	10	1,010,725	10	1,515,204	11	9,576	.599	10,668	15,993
Clarke	83,701	14	1,027,912	11	42,725	16	737,357	18	1,006,640	17	12,281	.510	8,809	12,027
Lowndes	81,134	19	773,839	16	39,174	19	552,690	24	765,861	26	9,538	.483	6,812	9,439
Whitfield	76,377	13	905,356	13	41,873	17	819,279	15	1,057,342	15	11,854	.548	10,727	13,844
Walker	58,325	32	210,632	42	31,071	26	446,293	29	446,166	40	3,611	.533	7,652	7,650
Carroll	69,719	22	489,624	19	37,378	21	623,408	21	589,589	30	7,023	.536	8,942	8,457
Glynn	60,559	17	861,883	14	36,093	22	607,899	23	1,214,645	12	13,562	.568	9,565	19,112
Douglas	72,4[illegible]	18	427,535	20	43,565	15	742,771	17	874,478	21	5,904	.602	10,257	12,076
Cherokee	79,359	16	290,469	29	54,512	11	882,415	11	1,061,267	14	3,660	.687	11,119	13,373
Troup	56,296	25	515,313	18	29,090	29	492,953	27	637,181	29	9,154	.517	8,756	11,318
Spalding	54,399	27	420,444	21	30,245	28	480,695	28	531,844	33	7,729	.556	8,836	9,777
Bartow	54,374	23	347,553	24	33,170	25	494,197	26	805,237	24	6,392	.610	9,089	14,809
Columbia	60,258	28	168,190	49	37,907	20	628,786	20	828,616	22	2,791	.629	10,435	13,751
Coweta	49,074	26	340,083	26	30,877	27	536,595	25	649,608	28	6,930	.629	10,934	13,237
Thomas	43,161	33	313,588	28	20,112	38	318,951	35	472,609	37	7,266	.466	7,390	10,950
Liberty	49,567	50	141,703	55	21,583	35	151,608	63	293,481	58	2,859	.435	3,059	5,921
Ware	39,329	40	343,799	25	17,226	45	262,308	42	352,388	45	8,742	.438	6,670	8,960
Catoosa	40,282	38	208,892	45	25,871	31	300,479	38	450,378	39	5,186	.642	7,459	11,181

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	41,170	30	373,660	23	20,909	36	316,675	36	472,729	36	9,076	.508	7,692	11,482
Rockdale	50,007	20	413,809	22	35,709	23	619,177	22	899,746	19	8,275	.714	12,382	17,992
Henry	50,843	24	236,162	36	34,652	24	633,079	19	815,817	23	4,645	.682	12,452	16,046
Bulloch	40,604	36	280,768	30	19,489	39	272,759	40	403,906	41	6,915	.480	6,718	9,947
Colquitt	38,953	41	273,633	32	17,360	42	247,953	44	376,399	44	7,025	.446	6,365	9,663
Baldwin	41,058	42	273,372	33	17,279	44	309,671	37	306,468	53	6,658	.421	7,542	7,464
Newton	42,392	31	251,852	35	23,815	32	384,200	31	459,747	38	5,941	.562	9,063	10,845
Tift	36,548	37	316,479	27	17,302	43	275,200	39	389,813	43	8,659	.473	7,530	10,666
Polk	35,493	46	172,464	47	19,058	40	266,412	41	302,833	56	4,859	.537	7,506	8,532
Walton	39,631	34	216,161	39	22,194	34	323,781	34	535,085	32	5,454	.560	8,170	13,502
Gordon	36,284	35	210,074	44	20,667	37	324,681	33	474,297	35	5,790	.570	8,948	13,072
Sumter	33,719	45	234,536	37	14,684	49	221,981	47	310,298	49	6,956	.435	6,583	9,202
Fayette	49,000	21	211,640	41	41,502	18	835,433	12	967,369	18	4,319	.847	17,050	19,742
Forsyth	38,421	29	275,838	31	27,711	30	438,409	30	767,697	25	7,179	.721	11,411	19,981
Coffee	31,087	48	210,423	43	13,876	51	205,167	49	303,268	55	6,769	.446	6,600	9,755
Paulding	35,731	39	136,601	56	23,518	33	342,550	32	475,425	34	3,823	.658	9,587	13,306
Upson	26,515	51	145,868	54	14,722	48	197,691	50	254,909	61	5,501	.555	7,456	9,614
Decatur	27,806	49	167,626	50	12,434	55	165,324	58	324,661	47	6,028	.447	5,946	11,676
Jackson	30,178	47	262,556	34	16,947	46	237,438	45	290,703	59	8,700	.562	7,868	9,633
Habersham	29,351	44	196,676	46	15,675	47	232,607	46	389,917	42	6,701	.534	7,925	13,285
Toombs	25,647	76	215,789	40	11,657	61	178,989	53	61,999	146	8,414	.455	6,979	2,417
Chattooga	22,781	67	96,646	76	12,140	58	165,839	57	207,757	76	4,242	.533	7,280	9,120
Stephens	23,546	52	168,403	48	13,719	52	190,569	51	247,106	62	7,152	.583	8,093	10,495
Chattahoochee	30,878	140	10,555	152	7,148	95	18,366	152	23,192	158	342	.231	595	751
Barrow	27,643	43	157,040	51	18,266	41	256,411	43	336,123	46	5,681	.661	9,276	12,159
Meriwether	22,849	61	115,575	61	11,993	60	145,829	67	209,991	73	5,058	.525	6,382	9,190
Mitchell	23,184	73	113,446	66	9,366	77	121,456	76	204,760	77	4,893	.404	5,239	8,832
Emanuel	22,522	75	111,640	68	9,490	76	126,486	74	193,242	81	4,957	.421	5,616	8,580
Wayne	22,578	53	146,087	53	10,248	68	156,613	61	308,147	51	6,470	.454	6,937	13,648
Grady	21,327	70	115,359	62	9,871	73	121,347	77	215,846	71	5,409	.463	5,690	10,121

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	24,536	54	82,535	85	13,947	50	211,398	48	307,570	52	3,364	.568	8,616	12,535
Crisp	20,901	58	219,353	38	9,558	75	134,275	72	232,254	66	10,495	.457	6,424	11,112
Burke	22,926	56	80,562	87	10,127	70	127,328	73	2,030,465	7	3,514	.442	5,554	88,566
Peach	22,069	63	124,188	58	10,182	69	171,426	55	192,971	82	5,627	.461	7,768	8,744
Washington	20,433	70	130,691	57	8,790	78	148,379	65	272,296	60	6,396	.430	7,262	13,326
Elbert	20,023	69	124,181	59	10,916	65	145,566	68	183,624	87	6,202	.545	7,270	9,171
Hart	20,390	66	103,261	73	11,503	62	141,644	69	245,244	63	5,064	.564	6,947	12,028
McDuffie	21,512	62	114,476	64	10,904	66	146,883	66	223,465	67	5,321	.502	6,828	10,388
Haralson	21,177	64	96,626	77	12,450	54	165,259	59	208,542	75	4,563	.588	7,804	9,848
Jefferson	19,499	81	114,948	63	8,110	83	118,746	81	183,092	88	5,895	.416	6,090	9,390
Effingham	22,767	59	66,387	98	12,191	57	184,094	52	310,199	50	2,916	.535	8,086	13,625
Tattnall	18,538	90	79,358	90	7,274	94	103,701	90	173,311	93	4,281	.392	5,594	9,349
Worth	19,968	77	76,822	91	9,902	72	121,147	78	219,421	69	3,847	.496	6,067	10,989
Madison	21,642	82	38,769	119	12,102	59	169,133	56	190,535	83	1,791	.559	7,815	8,804
Dodge	18,442	91	84,259	83	8,055	84	112,245	85	111,961	115	4,569	.437	6,086	6,071
Jones	21,338	71	62,020	102	12,797	53	153,639	62	211,647	72	2,907	.600	7,200	9,919
Ben Hill	17,765	85	110,608	69	7,449	90	119,723	80	146,018	102	6,226	.419	6,739	8,219
Appling	17,501	68	105,850	71	7,495	89	112,328	84	*550,764	31	6,048	.428	6,418	*31,470
Harris	18,155	65	84,312	82	11,139	64	148,645	64	295,589	57	4,644	.614	8,188	16,281
Brooks	16,721	107	49,121	113	6,883	96	68,210	112	157,658	99	2,938	.412	4,079	9,429
Franklin	17,272	72	112,036	67	11,410	63	135,178	71	180,464	91	6,487	.661	7,826	10,448
Fannin	15,687	86	90,160	79	9,558	74	95,644	94	171,260	94	5,747	.609	6,097	10,917
Monroe	17,530	57	88,058	81	10,047	71	138,295	70	660,639	27	5,023	.573	7,889	37,686
Screven	15,369	96	72,800	93	6,775	100	92,056	96	170,064	95	4,737	.441	5,990	11,065
Macon	14,729	99	60,375	104	6,843	97	79,899	106	188,997	84	4,099	.465	5,425	12,832
Butts	16,286	78	123,880	60	8,177	82	113,484	83	187,644	85	7,607	.502	6,968	11,522
Berrien	14,701	92	74,504	92	7,558	88	101,738	91	154,327	100	5,068	.514	6,920	10,498
Cook	14,705	104	80,208	88	6,125	105	90,496	97	121,736	109	5,454	.417	6,154	8,279
Camden	18,066	55	114,392	65	12,204	56	156,771	60	305,581	54	6,332	.676	8,678	16,915
Early	14,188	95	70,301	94	5,554	111	80,244	105	219,804	68	4,955	.391	5,656	15,492

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg	Income Reported	Net Digest
Oconee	17,041	79	41,109	116	10,392	67	172,677	54	208,899	74	2,412	.610	10,133	12,259
Dade	13,317	102	55,592	110	6,810	99	71,313	110	203,141	78	4,175	.511	5,355	15,254
Lamar	13,742	98	68,025	97	7,448	91	97,870	92	121,599	110	4,950	.542	7,122	8,849
Terrell	13,071	113	59,947	105	5,046	116	65,215	113	103,910	122	4,586	.386	4,989	7,950
Pierce	13,629	108	48,097	114	6,338	104	83,307	102	122,120	108	3,529	.465	6,112	8,960
Lee	16,288	100	30,900	128	7,599	87	115,954	82	168,954	96	1,897	.467	7,119	10,373
Pickens	14,049	74	156,766	52	8,675	79	124,329	75	181,248	90	11,159	.617	8,850	12,901
Morgan	13,982	83	83,230	84	7,381	92	106,403	87	235,434	64	5,953	.528	7,610	16,838
Jeff Davis	12,969	97	89,259	80	5,862	108	92,156	95	141,663	104	6,882	.452	7,106	10,923
Telfair	11,804	110	59,807	106	5,196	114	71,797	109	108,376	116	5,067	.440	6,082	9,181
Greene	12,767	106	59,305	108	5,680	109	84,139	100	160,044	98	4,645	.445	6,590	12,536
Gilmer	13,039	84	103,749	72	8,442	80	105,947	88	168,750	97	7,957	.647	8,125	12,942
Wilkes	11,584	103	79,380	89	6,017	107	85,011	99	143,563	103	6,851	.519	7,339	12,393
Dooly	11,205	112	59,611	107	4,593	121	59,577	119	128,949	105	5,320	.410	5,317	11,508
Bleckley	11,364	115	51,416	111	5,249	113	84,064	101	81,214	134	4,524	.462	7,397	7,147
Lumpkin	13,257	93	62,507	101	7,919	85	97,239	93	174,563	92	4,715	.597	7,335	13,168
Rabun	11,486	87	65,504	100	7,374	93	82,853	103	313,530	48	5,703	.642	7,213	27,297
Wilkinson	11,622	94	96,715	75	5,102	115	86,890	98	182,816	89	8,322	.439	7,476	15,730
Putnam	13,019	88	65,927	99	6,695	102	106,522	86	232,947	65	5,064	.514	8,182	17,893
Bryan	13,227	89	69,892	95	7,607	86	120,334	79	150,551	101	5,284	.575	9,098	11,382
White	12,575	80	98,523	74	8,331	81	103,796	89	218,072	70	7,835	.663	8,254	17,342
Randolph	9,585	134	49,726	112	3,439	139	42,303	137	76,345	137	5,188	.359	4,413	7,965
Turner	10,263	128	38,504	120	3,840	131	56,116	123	102,202	124	3,752	.374	5,468	9,958
Hancock	9,764	132	19,667	140	3,645	136	48,570	130	114,077	114	2,014	.373	4,974	11,683
Union	10,993	101	59,256	109	6,831	98	72,963	108	201,444	79	5,390	.621	6,637	18,325
Bacon	10,426	109	94,432	78	4,522	122	59,820	118	100,167	125	9,057	.434	5,738	9,607
Twiggs	10,895	127	13,349	150	5,340	112	57,091	121	119,963	111	1,225	.490	5,240	11,011
Seminole	9,361	118	61,305	103	4,330	124	56,578	122	104,020	121	6,549	.463	6,044	11,112
Irwin	9,823	130	30,515	129	3,706	134	51,515	128	107,866	117	3,106	.377	5,244	10,981
Pulaski	9,269	123	46,234	115	4,302	125	62,709	114	89,770	128	4,988	.464	6,765	9,685

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg	Income Reported	Net Digest
Pike	10,256	117	21,133	137	6,107	106	81,007	104	105,957	120	2,061	.595	7,898	10,331
Oglethorpe	10,367	121	24,815	132	5,623	110	69,170	111	99,959	126	2,394	.542	6,672	9,642
Jenkins	9,186	131	37,320	122	3,656	135	45,766	133	83,361	130	4,063	.398	4,982	9,075
Banks	10,235	111	37,559	121	6,751	101	60,345	117	123,877	107	3,670	.660	5,896	12,103
Brantley	10,535	119	33,438	125	4,843	118	61,143	116	107,662	118	3,172	.460	5,804	10,219
Johnson	9,720	135	29,109	130	3,879	129	52,707	124	56,608	149	2,995	.399	5,423	5,824
Evans	9,425	116	80,767	86	4,192	127	58,905	120	82,113	132	8,569	.445	6,250	8,712
McIntosh	8,958	125	44,084	117	4,295	126	50,040	129	107,043	119	4,921	.479	5,586	11,949
Taylor	8,335	114	110,524	70	3,784	133	52,569	126	83,638	129	13,260	.454	6,307	10,035
Crawford	8,989	133	15,521	147	5,027	117	52,626	125	81,581	133	1,727	.559	5,854	9,076
Wilcox	7,870	142	16,715	144	3,118	141	43,150	136	68,762	143	2,124	.396	5,483	8,737
Jasper	8,771	122	24,577	133	4,794	119	61,929	115	119,553	112	2,802	.547	7,061	13,630
Candler	7,369	126	68,845	96	3,828	132	48,482	131	80,116	135	8,749	.486	6,161	10,181
Charlton	8,945	129	33,762	124	3,855	130	45,689	134	116,845	113	3,774	.431	5,108	13,063
Miller	7,462	137	28,112	131	2,977	143	40,671	139	102,206	123	3,767	.399	5,450	13,697
Montgomery	8,234	141	17,402	141	3,378	140	41,766	138	72,528	140	2,113	.410	5,072	8,808
Lincoln	7,445	138	21,114	138	3,573	137	47,550	132	82,659	131	2,836	.480	6,387	11,103
Clinch	7,540	139	32,178	126	2,438	149	39,371	141	92,893	127	4,268	.323	5,222	12,320
Warren	7,190	143	16,323	145	3,052	142	35,019	143	77,678	136	2,270	.424	4,871	10,804
Talbot	7,076	136	31,039	127	3,945	128	40,391	140	76,044	138	4,387	.588	5,708	10,747
Heard	7,712	124	14,774	149	4,508	123	51,741	127	186,593	86	1,916	.585	6,709	24,195
Atkinson	6,877	144	22,758	135	2,559	145	35,272	142	58,471	148	3,309	.372	5,129	8,502
Treutlen	6,138	146	17,251	142	3,519	138	33,372	145	46,626	152	2,811	.573	5,437	7,596
Stewart	6,058	145	22,390	136	2,467	147	29,011	148	71,812	141	3,696	.407	4,789	11,854
Calhoun	6,038	148	15,837	146	2,359	150	34,626	144	71,062	142	2,623	.391	5,735	11,769
Lanier	6,252	149	24,316	134	2,355	151	30,147	147	51,073	151	3,889	.377	4,822	8,169
Towns	6,585	120	44,525	116	4,611	120	43,486	135	126,952	106	6,762	.700	6,604	19,279
Marion	5,901	147	16,853	143	2,941	144	32,754	146	64,566	145	2,856	.498	5,551	10,942
Wheeler	5,112	151	15,362	148	2,441	148	26,564	149	53,065	150	3,005	.478	5,196	10,380
Dawson	5,445	105	36,073	123	6,389	103	78,792	107	198,400	80	6,625	1.173	14,471	36,437

Table 14. - FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1989 Population Estimate	Master Economic Rank	1989 Taxable Sales (Based on Sales Tax)		1989 Automobile Registrations		1988 Adj. Gross Income Reported (Ga. Returns)		1989 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	6,214	150	5,174	154	2,490	146	23,410	150	67,167	144	833	.401	3,767	10,809
Baker	3,845	152	9,.237	153	2,100	152	17,393	153	72,908	139	2,402	.546	4,524	18,962
Clay	3,646	153	20,438	139	1,506	154	15,438	155	37,280	156	5,606	.413	4,234	10,225
Schley	3,749	154	12,697	151	1,619	153	22,594	151	41,465	153	3,387	.432	6,027	11,060
Glascock	2,472	157	2,792	158	1,279	155	17,274	154	31,326	157	1,129	.517	6,988	12,672
Quitman	2,291	159	4,145	157	936	159	7,955	159	20,507	159	1,809	.409	3,472	8,951
Webster	2,517	158	4,368	156	1,099	158	12,420	156	38,254	155	1,735	.437	4,934	15,198
Echols	2,702	155	1,368	159	1,182	156	8,676	158	61,419	147	506	.437	3,211	22,731
Taliaferro	2,078	156	5,142	155	1,136	157	10,170	157	40,897	154	2,474	.547	4,894	19,681
Other			186,506		2		1,492,992							
State Total	6,506,588		60,315,050		3,623,604		65,628,916		93,595,282		9,270	.557	10,087	14,385

*INDICATES 1988 YEAR DIGEST AMOUNT
NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 - CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS - 1988 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 TO 5,000	7,702	8.46	14,404,837	.45
$5,000 TO 10,000	3,395	3.73	24,793,661	.77
$10,000 TO 25,000	5,338	5.87	88,369,605	2.74
$25,000 TO 50,000	4,109	4.51	149,054,306	4.61
$50,000 TO 100,000	2,857	3.14	198,628,306	6.15
$100,000 TO 250,000	1,460	1.60	220,676,921	6.83
$250,000 TO 500,000	524	.58	182,533,670	5.65
$500,000 TO 1,000,000	333	.37	230,769,276	7.14
OVER 1,000,000	359	.39	2,121,439,418	65.66
NONE (NO TAXABLE INCOME)	64,935	71.35		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	91,012	100.00	3,230,670,590	100.00
FOREIGN CORPORATIONS				
$1 TO 5,000	2,315	10.89	3,870,241	.09
$5,000 TO 10,000	724	3.41	5,238,085	.12
$10,000 TO 25,000	1,093	5.14	18,110,872	.42
$25,000 TO 50,000	885	4.16	31,746,662	.74
$50,000 TO 100,000	794	3.74	56,209,575	1.31
$100,000 TO 250,000	904	4.25	147,397,925	3.44
$250,000 TO 500,000	592	2.79	207,708,387	4.85
$500,000 TO 1,000,000	389	1.83	276,678,931	6.46
OVER 1,000,000	617	2.90	3,534,177,197	82.57
NONE (NO TAXABLE INCOME)	12,940	60.89		
ALL FOREIGN (TAXABLE, NONTAXABLE)	21,253	100.00	4,281,137,875	100.00
ALL CORPORATIONS				
$1 TO 5,000	10,017	8.92	18,275,078	.24
$5,000 TO 10,000	4,119	3.67	30,031,746	.40
$10,000 TO 25,000	6,431	5.73	106,480,477	1.42
$25,000 TO 50,000	4,994	4.45	180,800,968	2.41
$50,000 TO 100,000	3,651	3.25	254,838,471	3.39
$100,000 TO 250,000	2,364	2.11	368,074,846	4.90
$250,000 TO 500,000	1,116	.99	390,242,057	5.20
$500,000 TO 1,000,000	722	.64	507,448,207	6.76
OVER 1,000,000	976	.87	5,655,616,615	75.28
NONE (NO TAXABLE INCOME)	77,875	69.37		
ALL CLASSES (TAXABLE, NONTAXABLE)	112,265	100.00	7,511,808,465	100.00

Table 16 - 1989 MILLAGE RATES BY COUNTY - ALPHABETICALLY LISTED

COUNTY	RATE
Appling	14.70
Atkinson	24.75
Bacon	20.68
Baker	29.43
Baldwin	30.18
Banks	21.44
Barrow	24.89
Bartow	27.17
Ben Hill	27.67
Berrien	16.45
Bibb	28.45
Bleckley	27.91
Brantley	24.82
Brooks	17.91
Bryan	24.32
Bulloch	16.27
Burke	12.15
Butts	20.37
Calhoun	26.06
Camden	27.58
Candler	18.54
Carroll	24.50
Catoosa	16.32
Charlton	24.68
Chatham	32.64
Chattahoochee	10.11
Chattooga	17.37
Cherokee	25.69
Clarke	37.66
Clay	17.99
Clayton	35.15
Clinch	29.26
Cobb	30.51
Coffee	22.98
Colquitt	19.60
Columbia	22.11
Cook	19.14
Coweta	28.12
Crawford	31.29
Crisp	27.83
Dade	22.80
Dawson	28.34
Decatur	18.17
DeKalb	39.63
Dodge	30.32
Dooly	28.00
Dougherty	30.83
Douglas	31.20
Early	13.91
Echols	16.09
Effingham	21.34
Elbert	21.84
Emanuel	18.64
Evans	19.37
Fannin	16.95
Fayette	31.69
Floyd	29.65
Forsyth	25.49
Franklin	18.78
Fulton	43.55
Gilmer	27.74
Glascock	21.68
Glynn	25.60
Gordon	19.38
Grady	19.10
Greene	26.34
Gwinnett	35.00
Habersham	13.68
Hall	23.39
Hancock	44.12
Haralson	23.19
Harris	15.74
Hart	25.97
Heard	23.40
Henry	30.14
Houston	18.96
Irwin	21.80
Jackson	26.10
Jasper	29.06
Jeff Davis	19.21
Jefferson	17.80
Jenkins	22.01
Johnson	26.30
Jones	17.66
Lamar	23.42
Lanier	21.80
Laurens	21.99
Lee	24.57
Liberty	20.28
Lincoln	20.99
Long	22.54
Lowndes	21.58
Lumpkin	21.98
Macon	17.70
Madison	15.86
Marion	17.04
McDuffie	19.90
McIntosh	30.00
Meriwether	24.65
Miller	17.56
Mitchell	16.59
Monroe	14.20
Montgomery	17.56
Morgan	19.14
Murray	16.74
Muscogee	27.67
Newton	32.63
Oconee	25.51
Oglethorpe	24.20
Paulding	26.98
Peach	26.14
Pickens	24.97
Pierce	19.96
Pike	19.43
Polk	23.44
Pulaski	24.39
Putnam	24.40
Quitman	27.07
Rabun	16.28
Randolph	14.67
Richmond	26.12
Rockdale	32.24
Schley	20.89
Screven	24.67
Seminole	18.06
Spalding	35.61
Stephens	19.79
Stewart	21.12
Sumter	15.87
Talbot	21.97
Taliaferro	15.06
Tattnall	23.90
Taylor	22.30
Telfair	20.10
Terrell	19.83
Thomas	22.64
Tift	18.98
Toombs	14.15
Towns	10.32
Treutlen	24.30
Troup	17.25
Turner	22.82
Twiggs	26.40
Union	11.96
Upson	19.02
Walker	17.22
Walton	18.30
Ware	25.33
Warren	19.70
Washington	18.66
Wayne	25.50
Webster	19.95
Wheeler	18.85
White	20.37
Whitfield	20.59
Wilcox	23.39
Wilkes	23.27
Wilkinson	21.02
Worth	23.04

Table 17 - 1989 MILLAGE RATES BY COUNTY - NUMERICALLY LISTED

COUNTY	RATE
Chattahoochee	10.11
Towns	10.32
Union	11.96
Burke	12.15
Habersham	13.68
Early	13.91
Toombs	14.15
Monroe	14.20
Randolph	14.67
Appling	14.70
Taliaferro	15.06
Harris	15.74
Madison	15.86
Sumter	15.87
Echols	16.09
Bulloch	16.27
Rabun	16.28
Catoosa	16.32
Berrien	16.45
Mitchell	16.59
Murray	16.74
Fannin	16.95
Marion	17.04
Walker	17.22
Troup	17.25
Chattooga	17.37
Montgomery	17.56
Miller	17.56
Jones	17.66
Macon	17.70
Jefferson	17.80
Brooks	17.91
Clay	17.99
Seminole	18.06
Decatur	18.17
Walton	18.30
Candler	18.54
Emanuel	18.64
Washington	18.66
Franklin	18.78
Wheeler	18.85
Houston	18.96
Tift	18.98
Upson	19.02
Grady	19.10
Morgan	19.14
Cook	19.14
Jeff Davis	19.21
Evans	19.37
Gordon	19.38
Pike	19.43
Colquitt	19.60
Warren	19.70
Stephens	19.79
Terrell	19.83
McDuffie	19.90
Webster	19.95
Pierce	19.96
Telfair	20.10
Liberty	20.28
Butts	20.37
White	20.37
Whitfield	20.59
Bacon	20.68
Schley	20.89
Lincoln	20.99
Wilkinson	21.02
Stewart	21.12
Effingham	21.34
Banks	21.44
Lowndes	21.58
Glascock	21.68
Irwin	21.80
Lanier	21.80
Elbert	21.84
Talbot	21.97
Lumpkin	21.98
Laurens	21.99
Jenkins	22.01
Columbia	22.11
Taylor	22.30
Long	22.54
Thomas	22.64
Dade	22.80
Turner	22.82
Coffee	22.98
Worth	23.04
Haralson	23.19
Wilkes	23.27
Hall	23.39
Wilcox	23.39
Heard	23.40
Lamar	23.42
Polk	23.44
Tattnall	23.90
Oglethorpe	24.20
Treutlen	24.30
Bryan	24.32
Pulaski	24.39
Putnam	24.40
Barrow	24.49
Carroll	24.50
Lee	24.57
Meriwether	24.65
Screven	24.67
Charlton	24.68
Atkinson	24.75
Brantley	24.82
Pickens	24.97
Ware	25.33
Forsyth	25.49
Wayne	25.50
Oconee	25.51
Glynn	25.60
Cherokee	25.69
Hart	25.97
Calhoun	26.06
Jackson	26.10
Richmond	26.12
Peach	26.14
Johnson	26.30
Greene	26.34
Twiggs	26.40
Paulding	26.98
Quitman	27.07
Bartow	27.17
Camden	27.58
Ben Hill	27.67
Muscogee	27.67
Gilmer	27.74
Crisp	27.83
Bleckley	27.91
Dooly	28.00
Coweta	28.12
Dawson	28.34
Bibb	28.45
Jasper	29.06
Clinch	29.26
Baker	29.43
Floyd	29.65
McIntosh	30.00
Henry	30.14
Baldwin	30.18
Dodge	30.32
Cobb	30.51
Dougherty	30.83
Douglas	31.20
Crawford	31.29
Fayette	31.69
Rockdale	32.24
Newton	32.63
Chatham	32.64
Gwinnett	35.00
Clayton	35.15
Spalding	35.61
Clarke	37.66
DeKalb	39.63
Fulton	43.55
Hancock	44.12

Table 18 - GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY - 1989

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$11,373	Evans	$ 5,964	Newton	$ 41,736
Atkinson	2,864	Fannin	11,182	Oconee	28,752
Bacon	4,870	Fayette	80,794	Oglethorpe	5,951
Baker	1,743	Floyd	191,422	Paulding	22,740
Baldwin	53,562	Forsyth	60,492	Peach	35,519
Banks	7,258	Franklin	26,362	Pickens	27,741
Barrow	44,665	Fulton	10 683,381	Pierce	10,240
Bartow	68,039	Gilmer	18,125	Pike	13,016
Ben Hill	23,041	Glascock	1,594	Polk	28,505
Berrien	10,934	Glynn	391,841	Pulaski	12,561
Bibb	733,916	Gordon	39,909	Putnam	24,490
Bleckley	14,285	Grady	40,791	Quitman	681
Brantley	2,763	Greene	22,069	Rabun	36,896
Brooks	9,157	Gwinnett	1,037,635	Randolph	15,316
Bryan	6,705	Habersham	64,348	Richmond	567,892
Bulloch	51,969	Hall	375,296	Rockdale	68,007
Burke	18,992	Hancock	9,247	Schley	6,771
Butts	14,522	Haralson	22,385	Screven	14,429
Calhoun	18,866	Harris	39,598	Seminole	9,430
Camden	17 670	Hart	35,740	Spalding	99,340
Candler	6,842	Heard	2,973	Stephens	42,020
Carroll	104,568	Henry	51,832	Stewart	7,079
Catoosa	22,864	Houston	81,051	Sumter	60,372
Charlton	10,214	Irvin	8,285	Talbot	5,931
Chatham	961,300	Jackson	27,943	Taliaferro	2,830
Chattahoochee	3,104	Jasper	12,105	Tattnall	13,213
Chattooga	15,671	Jeff Davis	12,968	Taylor	5,414
Cherokee	141,758	Jefferson	18,647	Telfair	9,621
Clarke	246,467	Jenkins	8,915	Terrell	23,079
Clay	2,038	Johnson	5,010	Thomas	178,071
Clayton	154,027	Jones	16,384	Tift	45,396
Clinch	3,654	Lamar	10,967	Toombs	24,777
Cobb	1,471,801	Lanier	5,734	Towns	22,348
Coffee	51,111	Laurens	63,067	Treutlen	3,930
Colquitt	49,124	Lee	6,121	Troup	172,604
Columbia	64,874	Liberty	17,772	Turner	11,955
Cook	9,043	Lincoln	3,765	Twiggs	2,556
Coweta	96,270	Long	371	Union	19,078
Crawford	3,640	Lowndes	101,836	Upson	35,606
Crisp	24,155	Lumpkin	18,735	Walker	91,734
Dade	15,239	Macon	22,650	Walton	49,539
Dawson	10,828	Madison	12,183	Ware	62,656
Decatur	34,334	Marion	3,596	Warren	4,228
DeKalb	2,131,511	McDuffie	31,401	Washington	38,705
Dodge	24,294	McIntosh	7,001	Wayne	11,427
Dooly	20,572	Meriwether	20,297	Webster	1,143
Dougherty	214,064	Miller	9,382	Wheeler	2,483
Douglas	54,857	Mitchell	25,958	White	26,529
Early	47,121	Monroe	30,462	Whitfield	174,013
Echols	223	Montgomery	15,165	Wilcox	5,512
Effingham	10,782	Morgan	23,408	Wilkes	24,547
Elbert	39,291	Murray	15,503	Wilkinson	13,586
Emanuel	22,202	Muscogee	1,294,933	Worth	10,376
				TOTAL	24,602,009

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